



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

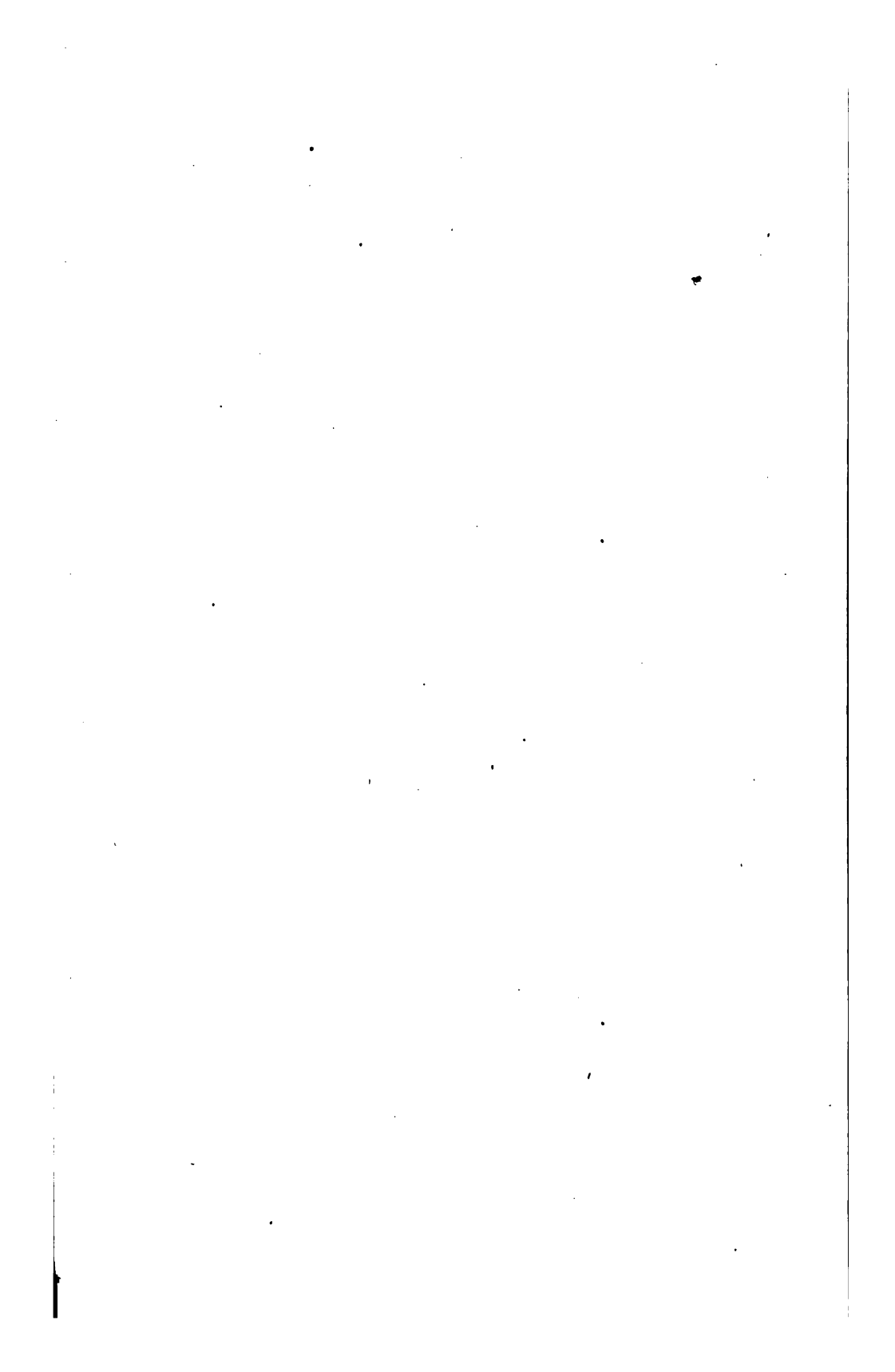
- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

TATE'S
NAVAL
BOOK-KEEPING

45. 1541.



AN EPITOME
OF
NAVAL BOOK-KEEPING

ACCORDING TO THE
PRACTICE OF MERCANTILE BOOK-KEEPING
BY
DOUBLE AND SINGLE ENTRY;
SHOWING THE
PRINCIPLES AND FORMS OF ENTRIES,
WITH
The Arrangement of a Set of Books,
AND
THE MODES OF MAKING UP THE ACCOUNTS OF OWNERS, CAPTAINS,
AND CONSIGNEES OF VESSELS
IN
THE MERCHANT SERVICE.

BY
WILLIAM TATE,
AUTHOR OF "THE MODERN CAMBIST," ETC.

LONDON:
PRINTED FOR
LONGMAN, BROWN, GREEN, AND LONGMANS,
PATERNOSTER-ROW.

1845.

LONDON:
Printed by A. SPOTTISWOODE,
New-Street-Square.

INTRODUCTION.

IT is so well known as scarcely to require to be mentioned, that up to the present time no work has been laid before the public, in which the transactions arising out of the management of the affairs of vessels have been made to furnish the materials for a set of books, according to the methods adopted in mercantile book-keeping; or in which the forms and purport of those accounts that are rendered to their co-part owners or principals, by ships' husbands, captains, and consignees, have been accurately shown and clearly explained.

This deficiency has been particularly felt and regretted by all who, in the course of their naval career, have endeavoured to gain some proficiency in a branch of instruction so highly necessary for either the satisfactory discharge of their duties to their employers, or the proper regulation of their own concerns; for entirely dependent, hitherto, upon the suggestions of their own judgment, they have found it to be a task of great difficulty to avoid confusion in the statements of their accounts; while the systematic regularity of skilful book-keepers has been altogether beyond their attainment. It has been therefore for the purpose

of supplying this acknowledged want, by furnishing the naval accountant with a correct and competent guide to the principles, technical terms, and general arrangements of book-keeping, that this epitome, which forms the concluding chapter of the new edition of "Steel's Shipmaster's Assistant," has been written; and it is now published separately, for the convenience of those who are not extensively engaged in the direction of shipping.

Another inducement for its appearance in its present form, arises from the circumstance of the Lords of the Committee of Privy Council for Trade having made it one of their regulations, in the examination for certificates of captains and mates of vessels, that they should possess a knowledge of mercantile book-keeping. Further facility is therefore required, to place the means of complying with this regulation within the power of many of those to whom it applies, and the author is induced to hope that his endeavours to show the manner in which the principles of the science may be made applicable also to nautical book-keeping, will prove of great service to all who may become candidates for these honourable testimonials of their qualifications, and will thereby forward, in some degree, their lordships' very praiseworthy design of elevating the professional character of the merchant-navy of this kingdom.

WILLIAM TATE

*Warnford Court,
Oct. 1845.*

NAVAL BOOK-KEEPING.

NAVAL BOOK-KEEPING is the art of recording the monetary affairs of a vessel. It is regulated in its details by the same general principles as those of mercantile book-keeping.

According to the arrangement we shall adopt, we shall divide this subject into three parts: in the first part we shall explain the principles of book-keeping with respect to the general purposes of accounts, their classification, and the forms of direction and reference which are used in the entries of transactions; in the second part we shall show the plan of a set of books of account, in which are recorded the transactions of the managing owner for the outfit and voyage of a vessel; and in the third part we shall exhibit the particular forms of the accounts rendered by the ship's husband to his co-part owners; those of the auxiliary accounts of the receipts and disbursements of the captain of the vessel and of the ship's agent or consignee, with the same of the chief documents which have reference to these accounts.

PART I.

PRINCIPLES OF BOOK-KEEPING.

General Purposes of Accounts.—The general purposes of accounts are to ascertain the amounts of the debts owing to us and by us, of the property of which we are possessed, and of the gain or loss that has resulted from our transactions.

The means by which these purposes are attained are by recording in separate accounts, first, the particulars of the state of our affairs at the commencement of the series of transactions, and, subsequently, the same of all transactions that affect the purposes of book-keeping.

Classification of Accounts.—In treating upon accounts, they are usually arranged in these three classes:—

Accounts of persons.

Accounts of property.

Accounts of profit and loss.

To these may be added, as a branch of the first of these classes,

Our own account.

Each account is divided into two parts, which are distinguished the one from the other by the terms "debtor" and "creditor,"* and we are guided in making the entries in them by the directions of the following general rules:—

Rule 1.—Accounts of persons are to be debited for the debts they owe us, and credited for the debts we owe them.†

Rule 2.—Accounts of property are to be debited for the property that comes into our possession, and credited for the property that goes out of our possession.

Rule 3.—Accounts of profit and loss are to be debited for any loss, and credited for any gain on these accounts.

Rule 4.—Our own account is to be debited for the property we take out of the concern, and credited for the property we bring into the concern.‡

REMARKS ON THESE RULES.

1. The book containing the various accounts which it is found necessary to open is called the Ledger, and the two parts of each such ledger account are usually placed the one beside the other, either on the same page or on opposite pages, the debtor part being on the left, and the creditor part on the right; but in other accounts, the one part is frequently placed under the other, whether the two parts are equal or not in amount.—See the Ship's Consignee's Account, in Part III.

2. In the general ledger form of accounts, arithmetical subtractions are not used; and, therefore, in order to take off a sum of money from one side of an account, it is placed upon the other side of the account; and thus, as we debit a person's account for the money he owes us, we, on the reverse, credit his account for what he pays us, as becoming indebted to him for the same.

3. Accounts of property are debited for the property we possess at the commencement of our transactions, and they are frequently debited and credited from other causes than those stated in the rule, as for disbursements on the one part, and for returns or reimbursements on the other part, as may be seen in the Ship's Husband's account, in Part III., and in the Ship's account, in the following Ledger.

4. Accounts of profit and loss are such accounts as those of charges, interest, commission, &c., which are frequently opened in the ledger for the purpose of showing how much has been gained or lost under each of these heads; but when such particular information is not re-

* This is not always the case with separate accounts of property, for the two sides of a cash account are sometimes marked with the words received and paid, of a goods account, with bought and sold, &c.; but in ledger accounts of this nature, the debtor and creditor form is always used; and it is to such accounts that reference is made in discussing the principles of book-keeping.

† To debit or credit an account is, it hardly need be said, to make an entry on the debtor or creditor side of that account.

‡ The word "concern" is used to signify trade or any other purpose, as the ownership and management of a vessel, for which capital is employed.

quired, entries of this nature are commonly made, as in the following ledger, in the general profit and loss account.

5. The account opened for the proprietor of the concern appears in the ledgers of different persons under different heads or terms. Some call it a Stock account, some a Capital account, and others keep it in their own names, as is done for the account of William Barclay in the following set of accounts.

6. As general remarks on the heading of the accounts comprised in the first three general rules, it may be noticed, first, that the terms debtor and creditor are applied to accounts of persons in accordance with their literal meaning, as being our accounts with those persons; secondly, that these terms are used for accounts of property and profit and loss, solely for convenience of direction and reference, or for avoiding the use of that multiplicity of terms which would be required if each part of each account bore that appellation which would show the nature of its contents; thirdly, that the two portions of the second and third rules are arranged as stated, in order to let the debit or credit of an account of property, &c. form that balance or counterpoise to the credit or debit of a personal account, which is required for making up the ledger upon the principle called double entry, as will be further shown in the remarks on the forms of direction.

Forms of Direction and Reference.—The original entries of transactions are commonly made in some other book or books than the ledger; and, for the purpose of assisting the proper carrying of them to account, directions for the debit and credit are usually given in the following manner:—

To direct the debit of an account, we write the word Dr after, or the word By before, the title of the account.

To direct the credit of an account, we write the word Cr after, or the word To before, the title of the account.

REMARKS ON THESE FORMS.

1. When one account is to be debited, and another account is to be credited for the same transaction, the first form of direction is to be used for the first account, and the second form for the second account. Thus supposing, that in consequence of N. Goodwyn having become indebted to us, we have to direct the debit of his account, and that in consequence of cash having been paid him (or having gone out of our possession), we have to direct the credit of the cash account, we may give such directions in either of the following forms:—

N. GOODWYN Dr — to CASH.*

(or) CASH Cr — By N. GOODWYN.

* Directions like these are often read in this manner:—

Debtor, N. Goodwyn—Creditor, Cash.

If we further suppose the sum of money to be £100, the entries when carried to account in the ledger will thus appear :—

D ^r N. GOODWYN. C ^r	
To Cash	£100 . 0 . 0
D ^r CASH. C ^r	
	By N. Goodwyn - £100 . 0 . 0

2. When the entries of either single transactions or classes of transactions are made in the ledger, as in the foregoing manner, or with the amounts of the debits being made equal by counterpart entries to those of the credits, or the reverse, the ledger is said to be kept by *double entry*; but when it is intended that the information to be derived from the ledger should be limited to the knowledge of only what debts are owing to and by the party whose books are kept, then the accounts of property and profit and loss being excluded from the ledger, the counterpart entries cannot of course be made, and this book is then said to be formed by *single entry*.* It is therefore only with reference to the ledger that these terms of book-keeping, single and double entry, apply; although, according to which of the two methods is practised, some difference is made in the heading of the entries in the journal.

3. The phrases commonly used in ledger entries are for reference to the counterpart entries: thus the phrase To Cash, in the preceding debit of N. Goodwyn's ledger account, refers to the counterpart entry on the creditor side of the Cash account; and the phrase, By N. Goodwyn, on the creditor side of the latter account, refers to the counterpart debit of the former account. As a summary of the significations of these phrases of book-keeping, it may be observed, that they are used only to distinguish one side of an account from the other side; to direct where the entries are to be made in the ledger, or to refer to the counterpart entries; and that the terms debtor and creditor, when applied to accounts of property and profit and loss, are not intended to convey any idea of the personification of these accounts; but, as said before, they are so applied only for the sake of uniformity and convenience of direction and reference.

4. Sometimes there are two or more causes of the debit or credit of an account; and then, in order to avoid making separate journal entries for each part, the whole of them are combined in one entry, the word Sundries being used as a collective term. Examples of such forms of entry are to be found in the last entries in the following journal; and all that is therefore necessary to be here noticed is, that in the enumeration of the accounts to be credited, the sign of credit, To, is placed before each, but in the same of the accounts to be debited, no sign of debit is prefixed.

* See the end of Part II. or further observations on single entry.

5. In the making out of accounts, custom has authorised the use of the terms *To* and *By* in the sense of *for* or *on account of*, as in this form :—

Mess^{rs}. Bovet Brothers & C^o. Dr.
To the Owners of the *Adela*
To Freight &c.

6. The principal difficulty in book-keeping consists in the forming of the journal entry ; but this difficulty may be readily surmounted by attending to the following directions :—

1. Investigate the transaction to be recorded, in order to ascertain in what manner it affects the purposes of book-keeping.
2. Consider into what accounts it is to be entered in the ledger.
3. Give the directions for carrying it to such accounts in the manner explained in the preceding remarks.

In inquiring into the nature of the transaction, we may put to ourselves the following queries.

- Has any person become indebted to us ?
- Have we become indebted to any person ?
- Has any property come into our possession ?
- Has any property gone out of our possession ? *
- Have we to record any loss ?
- Have we to record any gain ?

If the answers to the preceding questions are given in the names or titles of the ledger accounts, they will show into what accounts the transaction is to be entered ; and in each class of these questions, an answer thus made to the first part will show the account to be debited, and the same to the second part will show the account to be credited.

In order to explain in what manner this proposed investigation is to be put into practice, we will take the supposed transaction before noticed, in which we have to record the payment of money to N. Goodwyn. The reply to the first question would be, *N. Goodwyn*, as becoming indebted to us ; and to the second question, relative to accounts of property, the reply would be, *Cash*, as going out of our possession. From these replies we find that the accounts in which the transaction is to be entered are those of N. Goodwyn and Cash ; and from the general rules, we are directed to debit the first, and credit the second of these accounts ; consequently, if this transaction were entered in the journal, the directions, as before shown, would be —

N. GOODWYN Dr. — to CASH :

If entered in the Cash Book, it would be placed with other payments on the creditor side, and in this form :—

By N. GOODWYN.

* The questions which refer to accounts of property frequently require to be varied, or made thus :—

Has any disbursement been made on account of property ?
Has any return been obtained on account of property ?

PART II.

BOOKS OF ACCOUNT.

In the foregoing statements, directions, and observations, only the principles and modes of forming separate entries have been taken into consideration; and, presuming that these have been sufficiently explained, we shall proceed to show the effect of various entries upon some of the usual sorts of accounts contained in the ledger, and the manner in which such accounts are balanced or adjusted for the purpose of ascertaining the state of our affairs, and the gain or loss that has attended our transactions.

As materials for so doing, we shall take, as previously mentioned, the transactions connected with the outfit, and with the out and home voyage of the vessel for which the subsequent ship's husband's account is made out. It must, however, be remarked, that for the sake of conciseness, or to bring the whole within a moderate compass, a sort of skeleton only is given of the entries, and that most of the details which are required in the statements of accounts have, for the same reason, been omitted. Such details, however, do not affect the principles of book-keeping, which alone it is our present object to elucidate: but where they may possibly serve the purpose of affording further explanation, we shall refer to the account in Part III., in our remarks upon the entries to be placed in the journal.

The books we shall employ for these purposes are,

The Diary or Day Book.

„ Waste Journal.

„ Cash Book.

„ Journal.

„ Ledger.

N.B. It is recommended to those who may wish to make up the accounts here given, for the sake of practice in the entries of book-keeping, to adopt the following or some similar method:—

First. Having a ledger ruled like the printed copy, and having headed the accounts with their respective titles, to enter into those concerned the balances which are to be brought forward, according to the instructions given in the introduction to the ledger.

Secondly. The state of affairs at the commencement of these books having thus been recorded, the transactions in the diary or day book, which may be either copied or not, may be successively entered in the waste journal, consulting, as each is examined, the remarks which follow this book. As a preliminary trial, the heads of the entries may be formed on a slip of paper in this manner:—

May 14.

Cash Dr — to Bills Receivable.

May 22.

Bills Payable Dr — to Cash.

Thirdly. The entries in the waste journal may be carried into the cash book and journal, as directed in the introductions to these books.

Or, they may be carried at once into the ledger.

Or, the cash book and journal may be formed from the day book, or without using a waste journal.

If this last method should be preferred, the list of the heads of the entries may be made out, as before advised, in the following form, the contractions C. B. and J. referring to the two books of entry :—

May 14., C. B.—Dr.
To Bills Receivable.

May 22., C. B.—Cr.
By Bills Payable.

July 1.—J.
Ship Adela, Dr — to N. Goodwyn.

Fourthly. The transactions having been carried by either method into the ledger, a balance sheet is to be headed, and the balances of the ledger accounts, under date of January 27, are to be entered according to the instructions on this subject which follow the ledger.

THE DIARY, OR DAY BOOK.

The memorandums given in the following book are brief statements of the transactions to be recorded, as the documents from which the entries in the journal, &c. are usually made, cannot of course be here furnished. Similar memorandums are, however, sometimes made in a day book, in like manner as the transactions on board of ship are entered in a log-book, before they are recorded in the ship's journal.

The given name of the ship's husband is William Barclay, that of his co-part owner is John P. Thompson, and that of the ship's broker is Nathaniel Goodwyn, for which parties accounts are opened in their names in the ledger. The general account for the voyage in question is under the title of Ship Adela, 12th voyage; and the particular account for the shares possessed in this vessel by William Barclay, whose books are supposed to be kept, is under the title of Ship Adela, my 3-4ths.

The concluding memorandums have reference to the settlements of some of the accounts as for the interest and charges upon them, and for the distribution of the balance of the ship's account, as shown in the ship's husband's account in Part III.

N. B.—For the principles of journalizing the entries of the transactions, see the remarks following this diary.

LONDON, MAY 14, 184-.

Received for Bill N ^o . 66, on E. Stamp & C ^o .	-	140	0	0
———— 22 ————				
Paid Bill N ^o . 40, by C. Watson	- - -	45	0	0
———— JUNE 14 ————				
Paid for Sundries for the Adela	- - -	12	0	0
———— 20 ————				
Paid N. Goodwyn on account	- - -	80	0	0
———— JULY 1 ————				
Due to N. Goodwyn, on acct. of the Adela				
For Insurance Outwards	- £ 111 . 0 . 0			
Disbursements, &c.	- 64 . 16 . 6			
		175	16	6
———— SEPTEMBER 17 ————				
Paid on account of the Adela				
Sundry Tradesmen's Bills, as T. B.	-	166	1	6
———— OCTOBER 2 ————				
Due to N. Goodwyn				
For Insurance Inwards of the Adela	- -	11	13	0
———— NOVEMBER 16 ————				
Received on account of the Adela				
Bill N ^o . 67, on Rolls & C ^o . due Jan. 29.	-	150	0	0
———— DECEMBER 13 ————				
Received on account of the Adela				
Bill N ^o . 68, on Baring & C ^o . due Feb. 14.	-	80	0	0
————				

LONDON, DECEMBER 23, 184-.

Accepted on account of the Adela Bill N ^o . 41, drawn by C. Watson, due Feb. 24.				20	0	0
— JANUARY 10, 184- —						
Paid N. Goodwyn on account - - -				200	0	0
— 15 —						
Received on account of the Adela From St. Katherine Dock Company - -				5	0	0
— 24 —						
Received for Freight per Adela - - -				750	5	10
— 26 —						
Due to N. Goodwyn For Disbursements on acc ^t . of the Adela -				216	14	6
— 27 —						
Charged to account of the Adela Interest as P^{t} Acc ^t . Current - £ 6 . 5 . 4 Commission on 12th Voyage - 10 . 0 . 0				16	5	4
— 27 —						
Charged to account of the Adela Balance of 12th Voyage (to the credit of) Ship Adela, my 3-4ths - - - J. P. Thompson - - -				275	1	3
				91	13	9
— 27 —				366	15	0
Charged to the following Accounts for Interest to this date Ship Adela, my 3-4ths - - - J. P. Thompson - - -				43	3	6
				2	15	8
				45	19	2

REMARKS ON THE PRECEDING STATEMENTS, EXPLAINING THE PRINCIPLES AND FORMS OF THE ENTRIES IN THE WASTE JOURNAL.

It has been observed that the first thing to be done in the opening of a set of books, is to record the state of our affairs, or the debts owing to us and by us, with the property we possess at that period. If the books are to be opened *de novo*, then these particulars, or such of them as apply to the existing state of the party's affairs, are usually recorded in the journal or some other book of entry, in order to pass them to account in the ledger; but if, as in the present case, the books have been before opened, and the ledger has been before balanced, the particulars of the state of affairs appear in the balance account, and may thence be transferred into the new accounts. For this reason we shall give, in the introduction to the following ledger, this assumed state of the ship's husband's affairs, so far at least as they relate to the accounts of the vessel, and we shall there show in what manner this record is to be made.

May 14.

In journalizing this transaction, we have to direct the debit of the account of Cash, as coming into our possession*, and the credit of the account of Bills Receivable†, as going out of our possession. (See pages 2. and 3.)

May 22.

Bills of exchange are called bills receivable by those who have to receive their amount, and bills payable‡ by those who have to pay the same; and in order to bring the latter under the rules for accounts of property, we may say that they go out of our possession when we accept them or engage to pay them, and return into our possession when we pay them. This transaction being the payment of a bill, we direct it to pass to the debit of the account of Bills Payable, and to the credit of the account of Cash, as going out of our possession.

June 14.

This being the first transaction that is to be entered to the account

* For the sake of better reference to the rules and directions, we shall generally speak of the transactions as being personally our own, using the plural number, as being the more convenient.

† There are three ways of treating the entries of bills receivable: the first is to consider them merely as a sort of security that may or may not be available, and not to notice them in account until they are paid by the party on whom drawn, and then to enter them as cash received to the credit of the person from whom we obtained them; the second is, to enter them as cash received, like as bank notes, when they are remitted to us, and therefore to make no further entry for them when cash is received for them; the third is, to consider them as a distinct species of property, and therefore to raise an account for them in the ledger, in which, as with other accounts of property, they are entered to its debit when they come into our possession, and to its credit when they go out of our possession.

‡ Bills payable are by many persons considered, with respect to the entries for them in accounts, only as engagements to pay when due, and therefore are not entered, except as to their particulars in the bill book, until they are paid, at which time they are charged to the account of the party, &c. for whom they were accepted, as cash paid on his account. Thus, if this plan had been pursued in these books, and this bill had been accepted on account of the ship, the present entry would have been, Ship Adela Dr — to Cash.

of the ship, it may be stated as a particular rule for this account, *that it is to be debited for all disbursements made by us, or for all debts we incur on account of the vessel, and credited for all returns or reimbursements that we obtain on the same account.* Here therefore we pass this transaction to the debit of the account of the Ship Adela, and to the credit of the cash account for the money paid.

N.B.—For particulars of most of the transactions in which the ship's account is to be either debited or credited in these books, see the Ship's Husband's account in Part III.

June 20.

The account of N. Goodwyn, the ship's broker, is to be debited, as being indebted to us for the amount we have advanced to him to provide for various disbursements on the outfit of the vessel.

July 1.

The ship's account is to be debited, as directed in the remarks on the entry of June 14., and N. Goodwyn's account is to be credited for the amount owing to him for his disbursements.

Sept. 17. and Oct. 2. as June 14. and July 1.

Nov. 16. and Dec. 13.

We enter these bills as coming into our possession to the debit of the account of Bills Receivable, and we give the ship's account credit for the same, as being part returns on account of the vessel.—See the owner's account with the captain of the Adela in Part III.

December 23.

Being a charge upon account of the vessel, we enter this acceptance to the debit of the account of Ship Adela; and, according to what has been stated in the remarks on the entry of May 22, we also enter it to the credit of the account of Bills Payable.

Jan. 15. and 24.

Each of these receipts of cash being on account of the vessel, we pass each of them to the credit of the account of Ship Adela.

Jan. 27.—1st Entry.

On referring to the ship's husband's account, and to the accompanying account-current in Part III., it will be seen that we charge the ship's account with the balance of the interest upon the payments and receipts, and also with the commission for managing the affairs of the ship: therefore, regarding these charges as being so much profit, we place it, by the third rule, to the credit of the profit and loss account, passing the journal entry for this purpose in the form of —

Ship Adela Dr — to Profit and Loss.*

* If separate accounts were opened in the ledger for Interest and Commission, this entry would be passed in the form of—

Ship Adela Dr — to Sundries:			
viz.			
To Interest	-	-	£ s. d. 6 . 5 . 4
„ Commission	-	-	10 . 0 . 0
			<hr/> £ 16 . 5 . 4

Then also, in the last entry, the interest account would be credited.

Jan. 27.—2nd Entry.

The ship's account for the voyage being made up to this date, we pass an entry in the journal for carrying the balance to account in the ledger, by directing the account of Ship Adela to be debited, and the accounts of Ship Adela, my 3-4ths, and of the co-part owner J. P. Thompson to be credited. For remarks on this settlement, and on the particular account for our assumed shares of the vessel, see the introduction to the ship's husband's account in Part III., and the observations on the balances of the ledger.

Jan. 27.—3rd Entry.

In the entry of these charges for interest, made to the two accounts named, the profit and loss account, as before, receives credit.

The transactions being now all entered in the waste journal, we shall have, in accordance with our plan, to transfer them to the cash book and journal, before we carry them to account in the ledger.*

THE WASTE JOURNAL.

The contents of the following waste journal are formed of the daily entries of the transactions detailed in the foregoing diary, and therefore without any classification of the entries of similar transactions.

A journal made out upon this principle is very frequently named a day book, especially when it contains the original entries of transactions or without their appearing in a diary, and then the entries are afterwards, at convenient opportunities, copied or distributed into different books, as will be done in the present instance by placing them in a cash book and a journal before they are carried to account in the ledger. For this reason there are no folios of reference to the ledger here placed against the heads of the entries, as in the following journal; but it is not an uncommon practice, when this arrangement is adopted, to place in the margin against the entry the folio of the book to which it is transferred, although the date is of itself in general sufficient for the purpose of tracing the entry.

* This repetition of the entries may be by some persons considered to be unnecessary; but even if it be so in actual practice, it may here serve the very useful purpose of giving some further exercise in the arrangement of entries to those who are not well skilled in the elements of book-keeping. It is also to be considered that supposing this waste journal, or whatever name it may bear, to be the book of primary entry, the transactions are frequently entered in it in a very rough manner, and often require correction or alteration; and on this account, even when no distribution is made of the entries, it is generally judged proper that a copy of them should be taken. A cash book is, however, a book that cannot be dispensed with; and if any contraction of the number of the books is desired, it should be made by not using a waste journal.

LONDON, MAY 14, 184-

CASH D ^r — to BILLS RECEIVABLE N ^o . 66, on E. Stamp & C ^o . - - -	140	0	0
———— 22 ————			
BILLS PAYABLE D ^r — to CASH N ^o . 40, by C. Watson - - -	45	0	0
———— JUNE 14 ————			
SHIP ADELA D ^r — to CASH Paid for Sundries - - -	12	0	0
———— 20 ————			
N. GOODWYN, D ^r — to CASH Paid him on account - - -	80	0	0
———— JULY 1 ————			
SHIP ADELA D ^r — to N. GOODWYN For Insurance Outwards - - £111. 0. 0 Disbursements, &c. - - 64. 16. 6	175	16	6
———— SEPTEMBER 17 ————			
SHIP ADELA D ^r — to CASH Paid sundry Tradesmen's Bills, & T. B. - -	166	1	6
———— OCTOBER 2 ————			
SHIP ADELA D ^r — to N. GOODWYN For Insurance Inwards - - -	11	13	0
———— NOVEMBER 16 ————			
BILLS RECEIVABLE D ^r — to SHIP ADELA N ^o . 67, on Rolls & C ^o . Jan. 29. - -	150	0	0
———— DECEMBER 13 ————			
BILLS RECEIVABLE D ^r — to SHIP ADELA N ^o . 68, on Baring & C ^o . Feb. 14. - -	80	0	0

LONDON, DECEMBER 23. 184—.

SHIP ADELA D ^r — to BILLS PAYABLE N ^o . 41, by C. Watson, Feb. 24.	-	-	20	0	0
— JANUARY 10. 184— —					
N. GOODWYN D ^r — to CASH Paid him on account	-	-	200	0	0
— 15 —					
CASH D ^r — to SHIP ADELA Received of St. Katherine Dock Comp.	-		5	0	0
— 24 —					
CASH D ^r — to SHIP ADELA Received for Inward Freight	-	-	750	5	10
— 26 —					
SHIP ADELA D ^r — to N. GOODWYN For Disbursements, &c.	-	-	216	14	6
— 27 —					
SHIP ADELA D ^r — to PROFIT AND LOSS For Interest and Commission, & Acc ^t . Curr.	-		16	5	4
— 27 —					
SHIP ADELA D ^r — to SUNDRIES For Balance of 12th Voyage.					
To Ship Adela, my 3-4ths	-	-	275	1	3
„ J. P. Thompson	-	-	91	13	9
			366	15	0
— 27 —					
SUNDRIES D ^r — to PROFIT AND LOSS For Interest to this date.					
Ship Adela, my 3-4ths	-	-	43	3	6
J. P. Thompson	-	-	215		8
			45	19	2

THE CASH BOOK.

As the entries in this book consist only of receipts and payments of money, here taken from either the diary or the waste journal, with the balances or amounts of cash in hand at the opening and closing of the account, they appear to require no further explanation than has already been given, excepting that, beginning with the balance of the cash in hand at the commencement of these transactions, we obtain its amount from the general statement of the balances in the introduction to the following ledger ; but in the regular making up of a cash book, this balance would be brought into the new account, directly after the old account has been closed, as is done at the conclusion of the book here given. The amount of this balance, now to be brought forward to open this account, £376 . 10 . 5.

In order to exhibit the daily balances of the cash account, without making such statements in the usual form, it is the practice to form what is termed a running balance of the cash, by the addition of the debits or receipts, and the subtraction of the credits or payments, the first item being of course the balance brought forward. As an example of an account of this nature, we shall give the following, made up from the successive entries in the present cash book.

			£	s.	d.	
May	1	B.	376	10	5	
	14	- -	140	0	0	Dr
		B.	516	10	5	
	22	- -	45	0	0	Cr
		B.	471	10	5	
June	14	- -	12	0	0	Cr
		B.	459	10	5	
	20	- -	80	0	0	Cr
		B.	379	10	5	
Sept.	17	- -	166	1	6	Cr
		B.	213	8	11	
Jan.	10	- -	200	0	0	Cr
		B.	13	8	11	
	15	- -	5	0	0	Dr
		B.	18	8	11	
	24	- -	750	5	10	Dr
		B.	768	14	9	

ACCOUNT.		Cr.			
184					
May 22	By Bills Payable - N ^o . 40 -	-	3	45	0 0
June 14	" Ship Adela - Sundries -	-	3	12	0 0
20	" N. Goodwyn - on account -	-	1	80	0 0
Sept 17	" Ship Adela - as $\frac{1}{2}$ T.B. -	-	3	166	1 6
Jan. 10	" N. Goodwyn - on account -	-	1	200	0 0
27	" Balance - - -	-	-	768	14 9
				1271	16 3

SUNDRIES Dr — to CASH

For Payments this —				£	s.	d.
Bills Payable	-	-	-	45	0	0
Ship Adela	-	-	£ 12	0	0	0
d ^o	-	-	166	1	6	
				178	1	6
N. Goodwyn	-	-	80	0	0	
d ^o	-	-	200	0	0	
				280	0	0
				£ 503	1	6

When a cash account or any ledger account is made out like the present account in two pages, and when also the title consists of only one word, instead of using the word Account as part of the head on the creditor side, it is not unusual to use the word Contra for the same purpose. Sometimes the word Dr is placed after the title, and thus the head for the cash book may be found in this form: —

CASH	Dr		CONTRA	Cr
------	----	--	--------	----

THE JOURNAL.

The journal of these books contains the entries of all the transactions except the receipts and payments of cash. The entries are here made from the Waste Journal; but they may be made from the Day Book, or, as previously remarked, they may form the original entries of the transactions recorded.

If the purport of the journal directions be well understood, there will be no difficulty experienced in posting these entries into the ledger. When the entry contains only a single debit and a single credit, in placing the former to the account to be debited, we refer to the counterpart credit; and in placing the latter to the account to be credited, we refer to the counterpart debit: thus, in posting the first entry, *Ship Adela Dr — to N. Goodwyn*, we debit, as directed by the word *Dr*, the account of the ship, writing *To N. Goodwyn*, and credit, as directed by the word *to*, the account of N. Goodwyn, writing *By Ship Adela*.

In posting the last entry but one, headed *Ship Adela Dr — to Sundries*, we debit the account of the ship, writing *To Sundries*, as several entries make up the counterpart credit; and we then credit the accounts of Ship Adela, my 3-4ths, and of J. P. Thompson, writing in each *By Ship Adela*, in reference to this account for the counterpart debit.

In the last entry, headed *Sundries Dr — to Profit and Loss*, we first credit the account of Profit and Loss, writing *By Sundries*, and then debit successively the accounts of Ship Adela, my 3-4ths, and J. P. Thompson, writing in each *To Profit and Loss*.

It is to be noticed that before the entries are posted into the ledger, the folios of the latter book in which the accounts to be debited and credited are placed, are usually inserted on the left of the entries, some persons using two columns for this purpose, one for the debtor and the other for the creditor, and others using, as here, only one column, placing the folio of the debtor above that of the creditor when the two accounts occur in the same line or head of the journal entry.

As each entry is posted, it is the common practice to place some mark in the margin to indicate its having been carried to account, and thus prevent its being either repeated or omitted.

LONDON, JULY, 184-.

			£	s.	d.
3	1	SHIP ADELA D ^r — to N. GOODWYN			
1		Insurance Outwards - - £111. 0. 0			
		Disbursements, &c. - - 64. 16. 6			
			175	16	6
		————— OCTOBER —————			
3	2	SHIP ADELA D ^r — to N. GOODWYN			
1		Insurance Inwards - - - -	11	13	0
		————— NOVEMBER —————			
2	16	BILLS RECEIVABLE D ^r — to SHIP ADELA			
3		N ^o . 67, on Rolls & C ^o . Jan. 29. - -	150	0	0
		————— DECEMBER —————			
2	13	BILLS RECEIVABLE D ^r — to SHIP ADELA			
3		N ^o . 68, on Baring & C ^o . Feb. 14 - -	80	0	0
		—————			
3	23	SHIP ADELA D ^r — to BILLS PAYABLE			
3		N ^o . 41, by C. Watson, Feb. 24 - -	20	0	0
		————— JANUARY, 184- —————			
3	26	SHIP ADELA D ^r — to N. GOODWYN			
1		Disbursements, &c. - - - -	216	14	6
		—————			
3	27	SHIP ADELA D ^r — to PROFIT AND LOSS			
3		Interest, &c. as P ^r Account Current - -	16	5	4
		—————			
3	27	SHIP ADELA D ^r — to SUNDRIES			
		Balance of 12th Voyage.			
2		To Ship Adela, my 3-4ths - - - -	275	1	3
1		„ J. P. Thompson - - - -	91	13	9
			366	15	0
		—————			
3	27	SUNDRIES D ^r — to PROFIT AND LOSS			
		Interest to this date,			
2		Ship Adela, my 3-4ths - - - -	43	3	6
1		J. P. Thompson - - - -	215		8
			45	19	2

THE LEDGER.

The accounts opened in the present Ledger are those which have been directed to be debited and credited in the entries of the transactions in the Cash Book and Journal, with the account of William Barclay, whose books, as husband of the Adela, are here supposed to be kept, and also the account for the 12th voyage of the ship.

Previous to making the entry of any transaction in these accounts, the former balance of each, or the state of each account at the opening of the new accounts, must be recorded: this is usually done from the previous balance account, made out similarly to that of the like account given at the close of this ledger; but, in the commencement of a new set of books, statements of the balances to be brought forward are frequently made as opening entries of the journal, in the following forms, for those now to be brought into these accounts.

SUNDRIES Dr — to BALANCE

To open the following accounts

		£	s.	d.
John P. Thompson	-	-	74	16. 4
Ship Adela, my 3-4ths	-	-	1162	11. 8
Cash	-	-	376	10. 5
Bills Receivable	-	-	140	0. 0
			<u>£ 1753</u>	<u>18. 5</u>

BALANCE Dr — to SUNDRIES

To open the following accounts

		£	s.	d.
To Nathaniel Goodwyn	-	-	13	4. 7
„ Bills Payable	-	-	45	0. 0
„ William Barclay	-	-	1695	13. 10
			<u>£ 1753</u>	<u>18. 5</u>

These entries are to be posted into the ledger by debiting each of the accounts in the first entry, writing To Balance, and crediting each of the accounts in the second entry, writing By Balance, placing to each its specified sum, and its date the 1st of May, 184—. The counterpart credit and debit of the balance account is not necessary to be made, as the amounts of the entries correspond.

The ledger thus opened is ready for the entry of the transactions from the cash book and journal, according to the directions given in the introduction to each of these books.

INDEX.

	B.	Fol.
Barclay, William	- -	- 1
Bills Receivable	- -	- 2
Bills Payable	- -	- 3
	C.	
Cash	- -	- 2
	G.	
Goodwyn, Nathaniel	- -	- 1
	S.	
Ship Adela, my 3-4ths	- -	- 2
Ship Adela, 12th Voyage	- -	- 3
	P.	
Profit and Loss	- -	- 3
	T.	
Thompson, John P.	- -	- 1

(1)	Dr.		WILLIAM
184- Jan. 27	To Balance -	- - - - -	1757 18 4
			1757 18 4

						Dr.		JOHN P.	
184-									
May 1	To Balance	-	-	-	-	74	16	4	
Jan. 27	,, Profit & Loss	-	-	-	-	2	15	8	
	,, Balance	-	-	-	-	14	1	9	
						<u>91</u>	<u>13</u>	<u>9</u>	

	Dr.	NATHANIEL
184-		
June 20	To Cash - - - - -	80 0 0
Jan. 10	" d° - - - - -	200 0 0
27	" Balance - - - - -	137 8 7
		417 8 7

BARCLAY.						Cr.		(1)
184-								
May 1	By Balance	-	-	-	-	1695	13	10
Jan. 27	„ Profit & Loss	-	-	-	-	62	4	6
						1757	18	4
Jan. 27	By Balance	-	-	-	-	1757	18	4

THOMPSON.						Cr.		
184-								
Jan. 27	By Ship Adela	-	-	-	-	91	13	9
						91	13	9
Jan. 27	By Balance	-	-	-	-	14	1	9

GOODWYN.						Cr.		
184-								
May 1	By Balance	-	-	-	-	13	4	7
July 1	„ Ship Adela	-	-	-	-	175	16	6
Oct. 2	„ d°	-	-	-	-	11	13	0
Jan. 26	„ d°	-	-	-	-	216	14	6
						417	8	7
Jan. 27	By Balance	-	-	-	-	137	8	7

(2)		Dr.	SHIP ADELA,						
184-									
May 1		To Balance	-	-	-	-	1162	11	8
Jan. 27		„ Profit & Loss	-	-	-	-	43	3	6
							1205	15	2
Jan 27		To Balance	-	-	-	-	930	13	11

		Dr.	CASH						
184-									
May 1		To Balance	-	-	-	-	376	10	5
Jan. 24		„ Sundries	-	-	-	-	895	5	10
							1271	16	3
Jan. 27		To Balance	-	-	-	-	768	14	9

		Dr.	BILLS						
184-									
May 1		To Balance	-	-	-	-	140	0	0
Nov. 16		„ Ship Adela	-	-	-	-	150	0	0
Dec. 13		„ do	-	-	-	-	80	0	0
							370	0	0
Jan. 27		To Balance	-	-	-	-	230	0	0

MY THREE-FOURTHS.						Cr.			(2)
184-									
Jan. 27	By Ship Adela	-	-	-	-	275	1	3	
"	" Balance	-	-	-	-	930	13	11	
						1205	15	2	

ACCOUNT.						Cr.		
184-								
Jan.	10	By Sundries	-	-	-	503	1	6
	27	„ Balance	-	-	-	768	14	9
						1271	16	3

RECEIVABLE.										Cr.	
184-											
May 14	By Cash	-	-	-	-	-	140	0	0		
Jan. 27	„ Balance	-	-	-	-	-	230	0	0		
								</			

(3)		Dr.	BILLS			
184-						
May 22	To Cash	-	-	-	45	0 0
Jan. 27	„ Balance	-	-	-	20	0 0
					65	0 0

		Dr.	SHIP ADELA,			
184-						
June 14	To Cash	-	-	-	12	0 0
July 1	„ N. Goodwyn	-	-	-	175	16 6
Sept 17	„ Cash	-	-	-	166	1 6
Oct. 2	„ N. Goodwyn	-	-	-	11	13 0
Dec. 23	„ Bills Payable	-	-	-	20	0 0
Jan. 26	„ N. Goodwyn	-	-	-	216	14 6
27	„ Profit & Loss	-	-	-	16	5 4
„	„ Sundries	-	-	-	366	15 0
					985	5 10

		Dr.	PROFIT			
184-						
Jan. 27	To W. Barclay	-	-	-	62	4 6
					62	4 6

REMARKS ON THE BALANCES OF THE LEDGER.

TRIAL BALANCE.

It is the practice of many persons to make what is termed a trial balance of the ledger, when kept by double entry, previous to making and collecting the closing balances. If this be done before the closing balances of the date of January 27th are entered, the amounts of two sides of each account will appear to be as follows:—

Dr.			TRIAL BALANCE.			Cr.		
-	-	-	-	-	W. Barclay	-	-	1695 13 10
77	12	0	-	-	J. P. Thompson	-	-	91 13 9
280	0	0	-	-	N. Goodwyn	-	-	417 8 7
1205	15	2	-	-	Ship Adela, my 3-4ths	-	-	275 1 3
1271	16	3	-	-	Cash	-	-	503 1 6
370	0	0	-	-	Bills Receivable	-	-	140 0 0
45	0	0	-	-	Bills Payable	-	-	65 0 0
985	5	10	-	-	Ship Adela, 12th Voyage	-	-	985 5 10
-	-	-	-	-	Profit and Loss	-	-	62 4 6
4235	9	3						4235 9 3

The object of this trial balance is to show that no debit has been made in the ledger without having a corresponding credit, and by the amount being the same as that of the opening balances, £1753 . 18 . 5., together with that of the entries in the Diary or Waste Journal, £2481 . 10 . 10, that no entry has been either omitted or twice made; but it is obvious that it will not prove that every entry has been carried to the right account.

In making out a trial balance, those accounts which are equal in the amounts of the two sides may be omitted, as in the above the account for the 12th voyage of the Adela; but of course this cannot be practised if the account is to be checked in the manner we have just stated. The trial balance sheet is, however, less regarded for this purpose than for that of serving as a preparation for the general balance. It can be made out by those who are altogether unpractised in the settlement of accounts; and, when correctly done, it can be used by the book-keeper for making the entries of his balances.

The trial balance sheet is also sometimes made out with the differences instead of the amounts of the two sides of each account, which necessarily lessens the labour of the general balance.

GENERAL BALANCE.

In taking a general balance of the accounts in the ledger, it is to be borne in mind that its chief object is to show the amount of the debts owing to us and by us, and also of the property in our possession; and that a further object is to show the gain or loss that has attended our transactions. The statement of the particulars of the situation of our affairs is called a Balance Account, or Balance Sheet. It is most commonly kept in some book apart from the ledger, and is in the following form for the preceding accounts.*

Dr.		BALANCE.			Cr.	
To Ship Adela, my $\frac{1}{4}$	930	13	11	By J. P. Thompson	14	1 9
„ Cash -	768	14	9	„ N. Goodwyn	137	8 7
„ Bills Receivable -	230	0	0	„ Bills Payable	20	0 0
					171	10 4
				„ W. Barclay	1757	18 4
	1929	8	8		1929	8 8

The manner in which these balances are collected is as follows:—

W. Barclay's account being the capital account of this ledger, it is not closed until the other accounts have been settled; and we may remark, that if he had taken any money out of the concern, or if he had brought any further capital into it, this account would for the one have been debited, and for the other have been credited †; also that the difference between the two sides of this account, at the time of taking the balance, is referred to under the term of the net capital employed in the concern or trade.

The first account we therefore have to settle is that of J. P. Thompson, from which it appears that the concern owes him £14.1.9. This amount is consequently entered upon the debtor side of his account, to make both sides equal, and as directed by the entry, To Balance, it is transferred to the creditor side of the balance account, as if we were posting the journal entry.

J. P. Thompson Dr — to Balance.

* For the form of the personal account, which is sometimes called a balance account, see the end of this Part.

† It is frequently the case that a private or drawing account is opened for these drafts and advances, and then the amount or difference is transferred into the capital account, and the former account is thus closed without its being transferred to the balance account.

N.B. — When an account has been balanced and closed, either the balance may be immediately brought forward on the opposite side of the new account to that on which it was entered in the old account, or it may be so brought forwards from the balance account after all the balances have been collected and proved to be right.

The account of N. Goodwyn is adjusted in the same manner as the preceding account; and it may be noticed, that if these balances had been against these parties, they would have appeared on the debtor side of the balance account.

The account of Ship Adela, my 3-4ths, is for the shares which the party whose books are kept possesses in the vessel. The principle upon which this account is here kept is, that the account is debited for the proportionate part of the first cost, and also for the interest, first upon this amount, and afterwards upon the balance of the account for the time elapsed between each settlement. The account is also debited for its share of any loss, or credited for its share of any gain that arises from each voyage of the vessel; then, in settling the account, the balance is taken at the difference between the amounts of the two sides, as if it were the value of these shares of the ship at that period; and this is continued until the ship's earnings have defrayed the first cost and the interest, being upon the principle that is called *working itself off the stocks*. When this has been accomplished, all future earnings, and what may be ultimately obtained from the sale of the ship, or from the insurance made upon it, will of course be reckoned as profit.

Hence, in settling the present account, we take the difference of the two sides, enter it as a balance upon the creditor side, and transfer the same to the debtor side of the balance account.

In adjusting an account of merchandise or other property variable in value, a different method is generally pursued, which it may be useful here to explain. In such an account, say of merchandise, as it stands at the time of balancing, the debtor side contains the amount of the former stock of goods as a balance brought forwards, and of the subsequent purchases and expenses attending them. On the creditor side stands the amount of the sales and other returns; and then, when the account comes to be settled, *the balance is taken at the estimated value of the stock on hand*. The difference which now exists between the amounts of the two sides of the account is the gain or the loss; the former to be carried to the creditor or the latter to the debtor side of the profit and loss account, according to the third general rule.

A supposed account of this sort may stand thus:—

Dr				MERCHANDISE.				Cr			
		£	s. d.			£	s. d.				
To Balance	-	1184.	16. 2	By Sundries	-	5376.	5. 8				
„ Sundries	-	4743.	0. 10	„ Balance	-	1420.	17. 4				
„ Profit & Loss-		869.	6. 0	—		—	—				
		<hr/> £ 6797. 3. 0				<hr/> £ 6797. 3. 0					

In this manner the owner's account of his interest in a vessel may be settled, and frequently is settled, by making the balance to be the estimated value of his share or shares.

The balances of the accounts of Cash and Bills Receivable are the amounts of these articles of property in hand at the time of taking the general balance, and are transferred to the debit of the balance account. The former corresponds with the balance of the Cash book, and the latter with the amount of the bills not marked off, as having come into cash, in the Bills Receivable book.

The balance of the Bills Payable account is the amount of the acceptances not yet paid, and is transferred to the credit of the balance account. This account has been treated, in making the journal entries, as an account of property; but in its general character, as when acceptances are given in settlement of debts, &c., it contains on the creditor side the amounts of debts transferred from personal accounts (the acceptance of the bills making their amounts claimable by any holder of them), and it contains on the debtor side the amounts of such bills as have become due and have been discharged.

The general account of the ship, under the title of Ship Adela, 12th voyage, has no balance to bring forward, because the balance, as it appears in the ship's husband's account, Part III., has been carried to account from the last but one of the entries in the journal.

The Profit and Loss account is to be left open for the present; but it may be here observed, that if accounts had been opened in this ledger for Interest and Commission, in order to close these accounts the difference between the two sides of each would have required to be transferred into this account. In like manner any loss or gain upon other accounts requires to be transferred into the Profit and Loss account, as has been shown in the supposed account of merchandise.

These balances being collected in the balance account, we have upon the debtor side those in favour of the concern, and upon the creditor side those against it; and the former being the greater in amount, the difference between the amounts of the two sides shows the net present worth. On comparing this with the former net capital, as shown in the capital (W. Barclay's) account, we find the estimated gain attending the management, &c. of the ship's affairs for this 12th voyage. As a general principle, we compare this estimated gain with the difference between the two sides of the Profit and Loss account, or the net gain, and when the two results are the same in amount, we conclude that the ledger has been correctly balanced.

The following *pro formâ* statement of these matters from the accounts of this ledger, will possibly serve to place them in a clearer point of view:—

			£	s.	d.
Balance — D ^r	-	-	1929	8	8
— C ^r	-	-	171	10	4
Net present Worth	-	-	1757	18	4
Capital	-	-	1695	13	10
Estimated Gain	-	-	£ 62	4	6

———— PROOF. ————

			£	s.	d.
Profit and Loss. C ^r	-	-	62	4	6
— D ^r			0	0	0
Net Gain	-	-	£ 62	4	6

This net gain being thus proved to be correct, and forming an addition to the capital in the concern, we carry it to the credit of W. Barclay's account and the debit of the profit and loss account, and then close the latter account.

Finally, we balance and close W. Barclay's account, and transfer the balance into the balance account, which may then be closed.

If the balances of the different accounts have not been brought forward when the accounts have been settled, they must now be so done, or the new accounts must be opened either from the old accounts, or from the balance account. In the latter case we debit each account that is on the debtor side, and credit each account that is on the creditor side of the balance sheet or account, in the same manner as was shown in the opening of the present ledger.

—————

ON SINGLE ENTRY.

Before concluding this explanation of the general principles of book-keeping, and of the manner in which its proposed objects may be attained, we think it proper to offer a few remarks on the formation of the ledger by single entry.

When this method is adopted, only personal accounts are generally kept in this book, and the information then to be derived from it can extend no further than obtaining a knowledge of the debts owing to, and owing by, the principal of the concern. In this case, in order to form a complete balance sheet, the amounts of the different descriptions of property he may possess in the concern, as well as further information, must be found from other sources. Let us examine how in general they may be supplied.

The balance of the Cash may be found from the Cash Book, and this may indeed at all times be quite as well obtained from this book as from the ledger account; for it must be considered that whenever the cash book is balanced, whether daily, weekly, or at any other period, the balance is checked with the amount of the money either at the banker's or in the party's possession.

The amount of the Bills Receivable forming the balance of this account is, like the cash, that of the bills in hand, and must, as before observed, correspond with the amount of the bills not marked off in the book in which they have been entered. If they are considered as cash when they are at first received, then of course they are included in the balance of the cash book.

When the Bills Payable are charged to account, at the time of their being accepted, then the amount of the debts of this nature that have not been paid may be found, in like manner as with the other bills, from the Bills Payable Book.

It has been remarked that the balance of any account of property, such as merchandise, which is liable to variation in value, and which, at the time of balancing, is commonly taken at an estimated value, is not or cannot be obtained from the ledger account, and, consequently, for any purpose of balancing this account the information it gives is of no value, although it is essential for ascertaining the profit or the loss.

With respect to the account of the Shares of a Ship, as made up in this ledger, it may be, if thought proper, equally kept and balanced, like as a personal account, in a ledger by single entry, as in one by double entry.

The Ship's Account for the voyage has no balance to bring forward; and its omission in the ledger would, for any purposes of information, be supplied from its place in the book which is usually kept for all the voyages of the vessel.

It thus appears that an accurate balance-sheet may be made out, even if the ledger be kept by single entry; and, from what has been shown, the gross profit or loss may be found from the comparison of the present and original net capitals: but it will be seen that the proof of the accuracy of the latter, and consequently of the result of the balancing, cannot be obtained, unless through the medium of some arrangement for this purpose of the books of original entry.

For several purposes of accounts it would be inconvenient, if not impracticable, to keep the ledger upon the principle of double entry; but where it can readily be done, it should be so made up, if only for the sake of the more full and minute information it affords.

We shall close these remarks by observing, that a balance account is frequently made out in the form of a personal account for the proprietor of the concern; in which case, each of the two sides of the regular mercantile form of a balance account is reversed in its position, and also the profit or loss is included in it, instead of being carried to

the proprietor's account, as in the preceding ledger. Taking the foregoing particulars, an account of this kind would thus appear :

Dr.		WILLIAM BARCLAY in account with SUNDRIES.		Cr.	
To Capital	-	£1695. 13. 10	By Ship Adela, $\frac{1}{2}$	-	£930. 13. 11
„ J. P. Thompson		14. 1. 9	„ Cash	-	768. 14. 9
„ N. Goodwyn	-	137. 8. 7	„ Bills Receivable		230. 0. 0
„ Bills Payable	-	20. 0. 0			
„ Profit	-	62. 4. 6			
		<u>£1929. 8. 8</u>			<u>£1929. 8. 8</u>

The purport of this form is to account for the capital he possessed, the debts he now owes, and the profit he has made, which is done by showing that the property he now possesses is equal in amount. If any debts had been owing to him, they would have been entered as a set off against those owing by him ; and if any money had been taken out of the concern by him, or if any expenses had been incurred in carrying it on, these would have formed additional items also to the creditor side of the account.

PART III.

SHIPS' ACCOUNTS.

The chief of those accounts which are required to be made out by those who are concerned in the management of the affairs of a ship, and of which, as before noticed, we here propose to give some *pro forma* statements, are the following : —

The Captain's account with his owners.

The Ship's Husband's account.

The Cash account-current of the same.

The Ship's Consignee's account.

With these we shall give a few forms of the documents referred to in them, such as the portage-bill, the freight-lists, &c. ; and we shall commence with the captain's account, as it is in part required for making out the following account.

CAPTAINS' ACCOUNTS.

The captain's account with his owners is, according to its usual arrangement, in the debtor and creditor form of a mercantile account; and, as made out by him, it contains on the debtor side the amounts they would have owed him and the seamen, if he had received nothing from them or on account of the ship; and on the creditor side, the sums he would have been indebted to them, if he had incurred no responsibilities for the vessel, and had made no disbursements.

The entries in an account of this kind are taken from a day or memorandum book*, in which has been entered, in regular order, the charges against the ship, and the reverse†, and generally also the captain's charges against the seamen. for whatever has been supplied to them during their voyage, to be set-off against their wages.

Sometimes the entries in this book are made on opposite pages; but it is more usual to place them consecutively or without such distribution, and to head them with the accounts to which they are to be carried, showing whether they are to be debited or credited; thus—

June 7. 184—.

SHIP Cr.

For Cash rec'd of Mr. Barclay - - £5 . 0 . 0

January 11. 184—.

SHIP Dr.

For Sundries p'd at Creek, as V No. 23. - £1 . 2 . 1

The following account, of which we shall proceed to give some explanation, is for the twelfth voyage of the ship we have named the *Adela*, of which Captain Charles Watson is stated to be the commander, and Mr. William Barclay the ship's husband. The voyage is to Constantinople and the Black Sea, and back to London.

On the debtor side, the first entries are for payments made by the captain, from the time of his leaving London to that of his landing the pilot in the Downs. The next are, for his disbursements at Constantinople, and for a bill which he purchased and remitted on account of the freight; and as the ship stopped at Constantinople on her return voyage, the second disbursements are added to the first, in order to bring together all the payments made in Turkish money. These are followed by entries for like expenses and a like remittance at Odessa. The disbursements and payments of wages on the

* The keeping of such a book in a regular form, though here assumed to be a general practice, is but too much neglected. It ought to be considered as essentially necessary as a log-book or ship's journal.

† The vouchers or documents from which these entries are made should be successively numbered, whether filed or not, as they are thus the more easily put in order if they get disarranged.

arrival of the ship in England, with the advances made to the apprentices during the voyage, complete the entries to the debit of this account.

On the creditor side are entered the amounts received for freight according to the accounts rendered by the consignees of the vessel at Constantinople and Odessa*; the amount of a bill which the captain drew upon the ship's husband to defray his expenses upon his return voyage; the sums advanced by the same to the captain and his wife; the advances to the seamen or by their desire, with the balances due to some of them, as settled by the same; the amount of the insurance effected, as specified; the cash received by the captain for damage done to the ship; the amount contributed to the Merchant Seamen's Society†, serving as a deduction from the portage-bill‡, which is entered in full on the opposite side; and lastly, the balance received from the ship's husband by the captain for the discharge of his and the remaining sailors' accounts.

Dates are here mostly omitted, as being of no consequence in a *pro formâ* statement; and for further explanations, reference may be made to the introductory observations on the following account.

* As ships are commonly consigned to the care and management of agents, appointed by either the owners or charterers, who receive the amount of the freight, defray most of the disbursements, or furnish money for them, and pay over the balance to the captain, his account of the receipts and payments are chiefly, if not entirely, made out from such agent's accounts, giving the ship credit for the former, and debiting it for the latter.

Respecting the amount in foreign monies, it is to be noticed, that the rates at which the Turkish and the Russian monies are exchanged into sterling, and the reverse, both in the amounts of the freight and primage to the credit of this account, and in those of the remittances to its debit, are those of the exchanges of the days on which the accounts were made up and the bills were purchased. Each rate is for 1*l.* sterling money.

In the calculation for the freight and primage at Constantinople, the statement in the form of a question is—If 108½ piastres produce 1*l.* sterling, what will 17416·96 piastres and cents produce? Or, for the bill—If 1*l.* produce 109 piastres, what will 150*l.* produce? It is to be observed that the piastre, which is properly divided into 40 paras, is in mercantile accounts very often divided, as here, into 100 cents. Its present value is rather less than 2½*d.* sterling.

In like manner, for the Russian money, a similar statement for the freight and primage at Odessa is—If 21·60 roubles and copecks produce 1*l.* sterling, what will 3055·50 roubles and copecks produce? A reverse statement is, of course, made for the remittance. The Russian rouble is valued at 100 copecks, and the accounts and exchanges of Odessa are reckoned in banco or paper roubles. According to the preceding rate, the banko rouble is valued at a little more than 11*d.* sterling; but as 9½ paper roubles are legally valued at one silver rouble, which is worth 37½*d.* sterling, its proper value is not quite 10½*d.* sterling. In Russian exchanges, however, both roubles have an increased value set upon them.

† This contribution is usually called Hospital money by seamen and in Ships' Accounts, and Muster-Roll money at the Custom House.

‡ No wages for apprentices are entered in the portage-bill referred to in this account, nor is any charge made for the same in the ship's husband's account for this voyage. The owner, to whom the author is indebted for these statements, agreed to pay them certain sums, deducting advances, &c. at the end of their terms of apprenticeship.

SEAMEN'S PORTAGE-BILL.

SHIP ADELA, 12th Voyage Out and Home, from LONDON to CONSTANTINOPLE and BLACK SEA.

Men's Names.	Capacity.	Time of Entry.	Time of Discharge.	Time on Board.	Wages per Month.		Whole Wages.		Merchant Seamen's Money.	
					£	s. d.	£	s. d.	£	s. d.
Charles Watson	Master	19 Aug. 184—	18 Jan. 184—	5 Months	10	0 0	50	0 0	0	10 0
Edward Hoyle	Mate	5 " "	16 " "	5 Mo. 12 Ds	4	0 0	21	2 0	0	5 5
William Marshall	Seaman	17 " "	" " "	5 Months	2	0 0	10	0 0	0	5 0
George Heathfield	d ^o	" " "	" " "	5 d ^o	2	0 0	10	0 0	0	5 0
Edward Collins	d ^o	" " "	" " "	5 d ^o	2	0 0	10	0 0	0	5 0
Thomas Porter	d ^o	" " "	" " "	5 d ^o	2	0 0	10	0 0	0	5 0
George Sumners	d ^o	" " "	" " "	5 d ^o	2	0 0	10	0 0	0	5 0
James Willis	Cook & Seaman	" " "	" " "	5 d ^o	2	7 0	11	15 0	0	5 0
							138	7 0	2	5 5

Dr.		OWNERS of the ADELA in			
London, Outwards.	For Self and Apprentices to Gravesend	-	£	-	2. 0
	" Boat, Gravesend, to Ship	-	-	-	4. 0
Return. — Constantinople. — Out.	" do to land the Officer	-	-	-	2. 0
	" Landing Pilot in Downs	-	-	-	10. 0
	" Boat Hire to Scutari	-	Piast.	5.	0
	" 18 Okes Wine, and 1 Oke Milk	-	-	19.	0
	" Port Charges and Consul's Account	-	-	252.	10
	" Present to Harbour Master	-	-	46.	0
	" Ship Chandler's Account	-	-	986.	25
	" Consul's Account	-	-	163.	10
	" Bill remitted Mr. Barclay, £150. Ex. @ 109	-	-	16350.	0
	" My Expenses	-	-	58.	0
	" 17 Okes Mutton and Vegetables	-	-	41.	0
	" Maltese obtaining Water, and Turk at Fountain	-	-	68.	0
	" Present to Harbour Master, and preparing Firman	-	-	28.	0
	" Turkish Pass, or Bill of Health	-	-	10.	0
	" Waterage and Expenses	-	-	30.	0
	" Health Office, on Arrival	-	-	20.	0
	" Landing Firman in Dardanelles	-	-	46.	0
			Piast.	18,117.	45
	Piast.		£	s.	d.
	Say 16,350	@ 109	-	150.	0. 0
	1,767	" 108½	-	16.	5. 10
	18,117	-	-	166.	5. 10
Odessa.	For Present to Guard on Observation,	-	Roub.	5.	0
	" do to Stevadore's Foreman	-	-	3.	50
	" do " Quarantine Officers, Interpreter, &c.	-	-	80.	70
	" Stevadore, as per Account, 48 Tons Wool @ 6 Roub. per ton	-	-	288.	0
	" Labourage to Luigi Mochi, as per Bill, 8 Days, @ 4 R. per day	-	-	32.	0
	" Labourers, 46 Days, @ 4 R. per day	-	-	184.	0
	" Ship Chandler's Bill	-	-	612.	93
	" Bill remitted Mr. Barclay, £80. Ex. @ 21.60	-	-	1728.	0
	" Nicolo Stefafo, as per Account	-	-	71.	20
	" Commission, 2 per cent. on Inward Freight, say £141. 9. 2.	-	-	61.	27
	" My Expenses	-	-	15.	0
	" Russian Expedition	-	-	174.	30
	" English Consulate & Letters	-	-	40.	0
			Ex. @ 21.60. Roub.	3295.	90
Inwards.	" Sundries at Creek, as per Bill	-	-	1	2 1
	" Amount of Portage-Bill	-	-	133	7 0
	" Advance to G. Mitton, Apprentice	-	-	18	9
	" do B. Lloyd, 5s. 1d.; do H. Man, 13s. 7d.	-	-	18	8
			£	456	2 1

SHIPS' HUSBANDS' ACCOUNTS.

The accounts of a ship's husband for the affairs of a vessel under his management are either the particular and private accounts for his own shares (being a part owner), for each of the other part owners, for the ship's broker and agents, and for the tradesmen, captain, seamen, apprentices, &c. ; or they are the general and separate accounts for the first cost of the ship and for her various voyages.

Acting with all parties, excepting his co-part owners, as if he were the sole proprietor, his accounts with them differ in no respect, as to the principles of keeping them, from general mercantile accounts: they are credited for what he has owed them for the outfit, wages, &c., and for what money he has received from them; and they are debited for what they have owed him for payments made to them, for things they have had of him, and for such deductions or allowances as they have agreed to make him in the settlement of their accounts.

Of the general accounts for the ship, the first necessarily contains her first cost, whether bought or built; and each of the subsequent accounts is either made out in one whole account, or it is made out in two separate parts, for each voyage, or season, or period of her being chartered. When the latter plan is followed, the first part of the account is for the outfit, and all transactions up to the time of sailing; and sometimes, in this case, the amount of the first outfit is placed in the first account, and the whole is considered as being the first cost of the vessel. The second part of the general account then contains all the further disbursements and the returns, until the cargo is discharged on her return voyage, or until her engagement or the season is completed.

The contents of these general accounts are taken from a variety of auxiliary accounts, and, according to what has been said of the captain's accounts, the debtor part contains what the owners, or the co-part owners, in their respective shares, would have been indebted to the ship's husband, if there were or had been no returns; and on the creditor part, what he would, in like manner, have been indebted to them, if there had been no disbursements, or if he had incurred no responsibilities on account of the ship. The nature of these contents will, however, be best shown by an actual account of this kind; and for the purpose of continuing the explanations previously given of ships' accounts, and of showing how the settlement of each is made, we shall give the following ship's husband's account for the same vessel and for the same voyage as that for which the preceding account was made out.

The first class of the entries placed to the debit of this account, consists of the various disbursements caused by the outfit of the ship for her outward voyage. The next is for the captain's disbursements on account of the ship, with the portage-bill, and the insurance of the vessel and the inward freight, the outward freight not having

been insured, as the owners took the risk of it upon themselves, or became as it were their own insurers.

The last class of these entries is for the pilotage and other expenses attendant upon the ship's return to port; to which are added the discount, as a deduction from the inward freight on the opposite side, the allowance to the ship's husband for management, (here a charge per voyage), and the interest, which will come under notice when the modes of settlement and the cash account-current are taken into consideration.

To the credit of this account are placed the ship's earnings for freight outwards and inwards, with the charge upon the latter for pierage, or the contributions (paid with lights on the debtor side) towards the support of Dover and Ramsgate Harbours, and the sum received, as in the captain's account, for damage done to the vessel.

On comparing this with the captain's account, it will be perceived that his remittances and his draft are not here noticed, because, if the former, as returns, had been inserted, the amount of the outward freight must have diminished by the same sum; and in like manner, if his draft had been entered as a charge, it must have been made a deduction upon the disbursements. So also the contributions to the Seamen's Society are not noticed, because, although they are deducted in settling the wages, they are paid by the ship's husband, which brings up the portage-bill to its full amount.

We have now to consider the modes of making the settlements of ship's husband's accounts. When made out in two parts, the balance of the first part is against the owners, and that of the second part, is in most cases in their favour; and consequently the one is distributed to their debits, and the other to their credits, in the ship's husband's private accounts, in which interest is commonly charged and allowed.

When the general account for the ship is made out in the following manner, or without such division, interest on the disbursements and receipts is charged and allowed according to circumstances. If the supplies for the outfit are furnished by the tradesmen upon such terms of credit as will bring the payments for them to be due at about the period when the ship's husband will be in funds to meet their payment, from the earnings of the vessel, and if also such bills are, in consequence of taking this credit, entered in the general account for the ship at their full amount, then no charge or allowance of interest is made. Otherwise, if the part owners participate in the benefit of the discounts allowed for ready money, and the tradesmen's bills are therefore entered at the net or cash payments, then an interest account is also made out from the actual receipts and payments*, in order to ascertain the amount to be carried into the general

* On reference to the books of account in Part II., it will be seen that the payments for the disbursements pass through the broker's account, and that the amounts paid him, are not those of the actual disbursements; but this does not affect the above principle, as the average time is taken from the dates of these disbursements for the ship's account, and the settlement of the cash account between the broker and the ship's husband is made in their private account.

account, and the form or substance of such account will be similar to the following Cash Account-Current, in which, for conciseness' sake, the ship's husband's disbursements are given in only two amounts; and this indeed is often done when a separate disbursement book is kept, in which the dates and particulars of the payments are entered.

This account-current being a sort of summary of other accounts, the debtor part of it is placed under the creditor; and not regarding the amount of the outward freight, because not received by the ship's husband, credit is given only for the bills remitted in payment on the days on which they are due. The amount of the inward freight and pierage, £754.18.4, less the discount, £4.12.6, is entered as being received on the given day; the same is done for the amount received for damage to the ship; and then an average time is found for the whole, by which it is made due on the day stated.

The disbursements for the outfit are the amount of those in the general account before the captain's disbursements. They are, as before stated, net cash payments, and are averaged as to the time of being paid. The bill drawn by the captain is the next entry, and the third is that for the insurance, which was effected at Lloyd's, and which is made due at the end of the year, the usual time for such insurances. The amount entered for the payment of wages, &c. is composed of £134.2.5, the amount of the credits given to the owners, with the exception of the freights, in the captain's account, and £82.12.1, the sum of the disbursements in the general account, on the return of the vessel, and, as with the first of these debits, it is made due on an average day.

In the same manner as with the credits, an average time is found for the amount of the debits being reckoned in cash; and it is upon this that the interest is calculated for the difference between the times of the averages of the two amounts. The average debit being here the earlier period, the interest is added to it, with the commission; and then the balance, which is the profit, and which agrees with the balance of the general account, is or may be carried to account with the interest and commission, in the ship's husband's ledger, in the manner we have shown in Part II., the entries for which, as there noticed, are principally furnished from this account.

SHIP ADELA, 12th Voyage, in Cash Account-Current
with W. BARCLAY.

———— Cr. ————					
By Remittances from Capt ⁿ Watson for					
Freight to Constantinople	- Jan. 29.	150	0	0	
„ d ^o - Odessa	- Feb. 14.	80	0	0	
„ Cash of St. Katherine Dock C ^o	- Jan. 15.	5	0	0	
„ d ^o for Inward Freight, Net	- „ 24.	750	5	10	
Due on average	- Jan. 27.	985	5	10	
———— Dr. ————					
			£	s.	d.
To Disbursements for Outfit					
on average	- Aug. 16	242	18	0	
„ Bill by Capt ⁿ Watson, from					
Constantinople	- Feb. 24	20	0	0	
„ Prem ^m &c. of Insurance on Ship					
& Inw ^d Freight	- Dec. 31	122	13	0	
„ Disbursements Inwards, and					
Advances & Wages	- Jan. 13	216	14	6	
Due on average	- Nov. 12	602	5	6	
„ Interest on d ^o to	- Jan. 27	6	5	4	
„ Commission	- - -	10	0	0	
			618	10	10
Balance due Jan. 27. 184-	-	£	366	15	0

Dr { SHIP ADELA'S OUTFIT and
To Constantinople and Odessa, in Account-

To Sundry Expenses in Loading	-	-	-	-	12	0	0
" Sundry Tradesmen, for Outfit	-	-	-	-	166	1	6
" Advance to B. Lloyd, Apprentice	-	-	-	-		16	6
" do G. Mitton, do	-	-	-	-		10	0
" H. Baseley, Cargo Books	-	-	-	-		15	0
" Port Duty, Entering Outwards, Cards, &c.	-	-	-	-		2	6
" Lights, as per Receipt	-	-	-	-		10	3
" Entering and clearing at Custom House	-	-	-	-		3	3
" Brokerage on £307. 15. 3. Freight to Constantinople, @ 5 p C ^t .	-	-	-	-		15	8
" St. Katherine Dock Charges	-	-	-	-		13	15
" Thames Steam Towing C ^o & D. Banks, Waterman	-	-	-	-		5	15
" R. Hughes, Pilotage to Downs	-	-	-	-		10	4
" Captain Watson's Disbursements, at Constantinople	-	-	-	-		16	5
do - Odessa	-	-	-	-		72	11
do - Downs and Creek	-	-	-	-		2	0
" Amount of Portage-Bill	-	-	-	-		133	7
" Advances to Apprentices during Voyage	-	-	-	-		1	17
" Premium of Insurance on £3000 on Ship, London to Mediterranean, Black Sea, and back to Europe, @ 70s., and Stamp	-	-	-	-		111	0
" do on £750 Freight, Odessa to United Kingdom, @ 30s., and Stamp	-	-	-	-		11	13
" Towage from Creek to London	-	-	-	-		9	17
" F. Maule, Pilotage, Dungeness to Creek	-	-	-	-		12	17
" F. Farmer, do, Creek to Gravesend	-	-	-	-		4	0
" D. Banks, do, Gravesend to Docks	-	-	-	-		2	13
" Port Duty and Entry Inwards	-	-	-	-		1	6
" Noting Protest and Weights of Cargo	-	-	-	-		8	6
" Lights Inwards, &c., as per Bill	-	-	-	-		11	7
" Reports and reporting at Custom House	-	-	-	-		1	11
" Stamps, Muster Roll, &c.	-	-	-	-		14	1
" Brokerage on £753. 12. — Freight, as per Charter-party, @ 5 p C ^t	-	-	-	-		37	6
" Stamp Charter-parties	-	-	-	-		10	6
" Discount for 3 Months on Half Freight	-	-	-	-		4	12
" Ship's Husband	-	-	-	-		10	0
" Interest, as per Account	-	-	-	-		6	5
" Balance	-	-	-	-		366	15
						1061	18
To J. P. Thompson, his 1-4th	-	-	-	£91. 13. 9			
" W. Barclay 3-4ths	-	-	-	275. 1. 3			
						366	15

SHIPS' CONSIGNEES' ACCOUNTS.

The accounts of a ship's consignees or agents in foreign parts very commonly form part of the contents of the captain's account. In some instances, however, the consignees act in their accounts directly with the owners, as was the case in the transactions to which the following account relates. It is for a vessel which we have named the Walsingham, laden chiefly with cotton, from New Orleans to Liverpool, and which returned thence in her homeward voyage to her owners in New York.

Some other documents are also here given to show their usual forms, the first being the Freight List, as made out in New Orleans; and as the amounts charged herein for the freight of the cotton and specie are greater than those actually paid in Liverpool, as appears from the second document, it may be observed, in order to account for this difference, that on the cotton it is charged upon the gross shipping weight, but is paid upon the net landing weight; and that the dollars are valued in the former at 4s. 6d. per dollar, and in the latter at the prices they were valued at when landed.

The third document is the Freight List outwards from this country. On this it seems unnecessary to make any further remark than that the Numbers and Marks are omitted, the page being too full to admit of their being inserted.

In the account for the Ship, the first entry is for the inward freight; and as this is payable by the consignees at 3 months and 3 days from the day of clearance, the 26th July, the Interest for 3 months (calculated on the net amount, as is usual in Liverpool), and the Commission upon the amount of the freight, are deducted, and the net proceeds are reckoned as due on the 29th July. The sums received for the chartered steerage for the passage of two persons agreed to be taken by the charterer, and for part of the outward freight, complete the credit of the account, which is calculated to be due on average on the 30th July.

In the entries to the debit of this account, commission is charged upon the disbursements, the passage money and the outward freight, and the debits are completed by the entry of the amount of the coal shipped by order and on account of the owners, the Invoice of which shipment, as well as the Account-Sales of the cotton sold on account of the captain, is given at the end of these statements.

Finally, an average date being taken between the average time of the credits and the same of the debits, the balance is made due on the 29th July, and is entered as being paid into the Liverpool Bank on the 8th August, the day on which the account is made out, together with the interest for the intervening time.

FREIGHT LIST of SHIP WALSINGHAM, 15th Voyage, D. RAWSON, Master, from NEW ORLEANS to LIVERPOOL.

N ^o . of Bills of Lading.	Marks.	Packages.	Consignees.	Rate.	Freight.	Primage.	Total.
					£ s. d.	£ s. d.	£ s. d.
1	None	1500 Wet Salted Hides 500 dry	- Order	2000 @ 6d.	50 0 0	2 10 0	52 10 0
2	A L 1 @ 1431	1431 Bales Cotton	Bates Brothers & Co.	639133 lb. " $\frac{1}{2}$	1664 8 2	83 4 4	1747 12 6
3	W P	1 Cash Bees' Wax	W. Porter	-	1 5 0	0 1 3	1 6 3
4	B N 1 @ 126	126 Bales Cotton	Order	50-960 "	132 14 2	6 12 8	139 6 10
5	V C 61 @ 90	30 "	"	11-151 "	29 0 9	1 9 0	30 9 9
6	D F 1 @ 30	30 "	"	13-486 "	21 1 5	1 1 0	22 2 5
7	P H 1 @ 17	17 "	Bates Brothers & Co. Order	7-042 "	11 0 0	0 11 0	11 11 0
8	G R S	1 Box Specie	F. Jordain	£ 1500 @ $\frac{1}{4}$ C ^t .	1 13 9	0 0 0	1 13 9
9	I O 1 @ 9	9 "	T. Smedley	£ 9880 "	11 2 3	0 0 0	11 2 3
		5 Bales Cotton	Capt. Rawson	2118 lb @ $\frac{1}{2}$	1922 5 6	95 9 3	2017 14 9
					2 15 2	0 2 9	2 17 11
				£	1925 0 8	95 12 0	2020 12 8

E. E. New Orleans, 27th May, 184-.

J. & W. ELMSLIE.

FREIGHT LIST PER WALSINGHAM.

Bates Brothers & Co.								
	cwt.	qr.	lb.	lb.	d.			
1431 B ^s . 5441	3		22	or 609,498	@ $\frac{1}{2}$	- £ 1587 . 4 . 8		
30 "	117	0	25	" 13,129	" $\frac{1}{2}$	- 20. 10 . 3		
						1607.14.11		
				Primage	-	80. 7 . 9	1688	2 8
W. & J. Sherlock.								
126 "	436	3	20	" 48,936	" $\frac{1}{2}$	- 127 . 8 . 9		
				Primage	-	6 . 7 . 5	133	16 2
Thomas Price & Co.								
30 "	94	2	11	" 10,595	" $\frac{1}{2}$	- 27.11.10		
				Primage	-	1 . 7 . 7	28	19 5
C. Weston & Son.								
17 "	60	2	1	" 6,777	" $\frac{1}{2}$	- 10.11 . 9		
				Primage	-	10 . 7	11	2 4
Capt. Rawson.								
5 "	17	2	16	" 1,976	" $\frac{1}{2}$	- 3 . 1 . 9		
				Primage	-	3 . 1	3	4 10
Cotton discharged 24th July, 184-						- - £	1865	5 5
G. & R. Brown.								
July 26.	1500 Wet Hides							
	500 Dry Do.							
	2000	-	@	6d.	-	- £ 50 . 0 . 0		
				Primage	-	2.10 . 0	52	10 0
Cox & Salkeld.								
" 17	9	Boxes	Dollars					
			\$ 9880 @ 4s. 1½d. £ 2027 . 9 . 2 @ $\frac{1}{2}$ p C ^s				10	2 8
" 24	1	Cask	Bees' Wax			- £ 1 . 5 . 0		
				Primage	-	1 . 3	1	6 3
John Pearson.								
" 17	1	Box	Dollars					
			\$ 1500 @ 4s. 1½d. £ 309 . 7 . 6 @ $\frac{1}{2}$ p C ^s				11	10 11
						£	1930	15 3

SHIP WALSINGHAM & OWNERS—In account with W. TATE & Co.

		Cr.			
184-					
July	26	By Amount of Freight and Primage, per List	-	-	1930 15 3
		" Less Interest on £1906 . 18 . 6. 3 Months	-	£ 23. 16. 9	
		" Commission on Freight			
		£1839 . 7 . 7. @ 2½ p Ct.	-	45. 19. 8	
					69 16 5
					1860 18 10
Aug	4	" Cash received from G. Bowers, Steerage	-	-	231 0 0
	2	" " " Mr. Bridges, Passenger	-	-	21 0 0
	3	" " " Holloway, d ^o	-	-	21 0 0
		" " for Freight 52 Bales and 5 Boxes	-	-	12 10 0
		Cash, 30th July	-	-	2146 8 10
		Df.			
July	17	To Cash advanced Capt. Rawson	-	£ 10. 0. 0	
	26	" " to pay Sailors' Wages	-	70. 0. 0	
		" Freight on Specie rec ^d p Mr. Newton	-	1. 10. 11	
		" Paid for Stores for Capt. Rawson	-	27. 10. 0	
Aug	5				109. 0. 11
		DISBURSEMENTS.			
	15	" Dock Dues, 46l. 14s. 4d. - Anchorage, 1s. 6d.	-	£46. 15. 10	
		" Boatmen, 19s. 6d. - Cooper, 11s. 8d.	-	1. 11. 2	
		" Scraper, 16s. 6d. - Ballast Entry, 2s. 3d.	-	- 18. 9	
		" Pilotage, 6l. 6s. 0d. - Lights, 31l. 15s. 2d.	-	38. 1. 2	
		" Passenger Broker's Agreement and Stamps	-	9. 6. 7	
		" Men attending Discharge, and Canvas	-	2. 1. 9	
		" Baker, 10l. 2s. 6d. - Brazier, 3l. 5s. 0d.	-	13. 7. 6	
		" Painter, 10l. 5s. 10d. - Sail Maker, 51l. 6s. 6d.	-	61. 12. 4	
		" W. Prince, 12l. 10s. 2d. - J. Jones, 19l. 15s. 0d.	-	32. 5. 2	
		" Clearance, 1l. 2s. 6d. - Consul, 1l. 0s. 6d.	-	2. 3. 0	
		" Blocks, 12s. 6d. - Watching, 3l. 3s. 0d.	-	3. 15. 6	
		" Sailors' Board, 26l. 6s. 6d. - Stores, 99l. 8s.	-	125. 14. 6	
		" Mate's d ^o , 10l. 4s. 0d. - Boat, 12s. 6d.	-	10. 16. 6	
		" Steward's d ^o , 2l. 5s. 3d. - Lumper, 21l. 9s.	-	23. 14. 3	
		" Carpenter's d ^o , 6l. 15s. 1d. - Cow, 14l. 12s. 6d.	-	21. 7. 7	
		" Captain's d ^o , 7l. 1s. - Water, 1l. 17s.	-	8. 18. 0	
		" Brazier, 5s. - Advertising, &c. 3l. 5s. 6d.	-	3. 10. 6	
		" Postages, 7s. 6d. - 2 Cargo Books, 3s. 9d.	-	- 11. 3	
					400. 11. 4
Aug	7	" Commission on d ^o , @ 2½ p Ct.	-	10. 0. 3	
		" d ^o on £273. Freight & Passage Money	-	6. 16. 6	
		" d ^o on £116 . 12 . 7. Outward Freight	-	2. 18. 4	
		" Amount of Coal	-	149. 6. 0	
					678 13 4
		Cf. By Balance 29th July	-	-	1467 15 6
		" Interest to this day, 10 days	-	-	2 0 2
		Paid the Liverpool Bank this day	-	-	£ 1469 15 8
Errors and Omissions excepted.					
LIVERPOOL, 8th Aug. 184-					
W. TATE & Co.					

INVOICE of 200 Tons ORREL COAL, shipped per the Walsingham,
Capt. Rawson, for New York, on account of that Ship and Owners.

To Woodcock & Halliburton :			
200 Tons Orrel Coal, at 14s. 6d.	-	-	145 0 0
Discount for Cash	-	-	3 12 6
			<hr/>
			141 7 6
<hr/>			
CHARGES.			
	£	s.	d.
Dock Rates, Town Dues, Bills of Lading,			
& Petty Charges	-	-	4 . 5 . 8
Commission on £145 . 13 . 2 @ 2½ % C ^t .	3	12	10
			<hr/>
			7 18 6
			<hr/>
			149 6 0
			<hr/>
ERRORS EXCEPTED.			
LIVERPOOL, 7th Aug. 184-.			

ACCOUNT-SALES of 7 Bales of COTTON & Walsingham, sold on
account of Capt. D. Rawson.

184- July 26	By G. & J. Johnson, 7 Bales, at 10 days and 3 months.			
	Net Cwt. 17 1 20 = 1952 lb. at 5¼d.	-	£	42 14 0
				<hr/>
	CHARGES.			
15	To Dock Rates and Town Dues	-	£ - . 4 . 6	
	„ Freight and Primage	-	- 3 . 4 . 10	
	„ Cartage and Porterage	-	- - . 6 . 5	
	„ Mending and Rent	-	- - . 14 . 0	
	„ Guarantee ½ % C ^t .	-	- - . 4 . 3	
				<hr/>
				4 14 0
	Net Proceeds in Cash, 8th Nov.	-	- £	<hr/>
				38 0 0
Aug. 5	Cash paid Capt. Rawson	-	- £ 37 . 10 . 0	
	Interest 97 days	-	- - . 10 . 0	
				<hr/>
				38 0 0
				<hr/>
E. E. LIVERPOOL, 5th Aug. 184-.				

FINIS.

LONDON :
Printed by A. SPORRISWOODE,
New-Street-Square.

A Catalogue of New Works and New Editions,

PRINTED FOR

LONGMAN, BROWN, GREEN, & LONGMANS,

Paternoster Row, London.

CLASSIFIED INDEX.

AGRICULTURE AND RURAL AFFAIRS.

	Pages
Baydon On valuing Rents, &c.	3
Crocker's Land-Surveying	7
Davy's Agricultural Chemistry	10
Greenwood's (Col.) Tree-Lifter	10
Hannam on Peat Manures	11
Johnson's Farmer's Encyclopedia	15
Loudon's Encyclop. of Agriculture	18
" Self-Instruction for Farmers, &c.	17
" (Mrs.) Lady's Country Companion	17
Low's Elements of Agriculture	19
" Breeds of the Domesticated Animals of Great Britain	19
" On Landed Property	19
" On the Domesticated Animals	18

ARTS, MANUFACTURES, AND ARCHITECTURE.

Brande's Dictionary of Science, &c.	5
Budge's Miner's Guide	5
DeBurton on the Knowledge of Pictures	5
Gwilt's Encyclop. of Architecture	11
Haydon's Lectures on Painting and Design	12
Holland's Manufactures in Metal	11
Loudon's Encycl. of Rural Architect.	18
Porter's Manufacture of Silk	24
" Pottery and Glass	25
Reid (Dr.) On Ventilation	28
Steam Engine, by the Artisan Club	28
Ure's Dictionary of Arts, &c.	31
" On Recent Improvements in Arts, &c.	31

BIOGRAPHY.

Aikin's Life of Addison	3
Bell's Lives of eminent British Poets	4
Dover's Life of the King of Prussia	8
Dunham's Lives of the Early Writers of Great Britain	8
" Lives of British Dramatists	8
Forster's Statesmen of the Commonwealth of England	9
" (Rev. C.) Life of Bp. Jebb	9
Gleig's Lives of the most Eminent British Military Commanders	10
Grant's (Mrs.) Memoir and Correspondence	10
James's Life of the Black Prince	15
" Lives of the most Eminent Foreign Statesmen	15
Lealie's Life of Constable	17
Mackintosh's Life of Sir T. More	19
Maunder's Biographical Treasury	21
Robert's Duke of Monmouth	25
Roscoe's Lives of British Lawyers	25
Russell's Correspondence of the Fourth Duke of Bedford	4
Shelley's Lives of Literary Men of Italy, Spain, and Portugal	27
" Lives of French Writers	27
Southey's Lives of the Admirals	28
Waterson's Autobiography & Essays	31

BOOKS OF GENERAL UTILITY.

Acton's Cookery	3
Black's Treatise on Brewing	4
Collegian's Guide (The)	4
Donovan's Domestic Economy	6
Hand-book of Taste	11
Hints on Etiquette	12
Hudson's Parent's Hand-book	14
" Executive Duties	14
" On Making Wills	14
Loudon's Self-Instruction	17
Maunder's Treasury of Knowledge	21
" Biographical Treasury	21
" Scientific and Literary Treasury	21
" Treasury of History	21
" Universal Class-Book	21
Parkes's Domestic Duties	14
Pycroft's (Rev. J.) English Reading	24
Riddle's Latin-Eng. Dictionaries	25
Short Whist	37
Thomson's Domestic Management of the Sick Room	30
Thomson's Interest Tables	30
Tomlins's Law Dictionary	30

Webster's Encyclopedia of Domestic Economy	32
--------------------------------------------	----

BOTANY AND GARDENING.

Abercrombie's Practical Gardener	3
" and Main's Gardener's Companion	3
Calcott's Scripture Herbal	6
Conversations on Botany	7
Drumolter's First Steps to Botany	9
Glendinning On the Culture of the Pine Apple	10
Greenwood's (Col.) Tree-Lifter	10
Henslow's Botany	12
Hoare On Cultivation of the Vine	12
" On the Management of the Roots of Vines	12
Hooker's British Flora	12
" and Taylor's Muscologia Britannica	12
Jackson's Pictorial Flora	15
Knapp's Gramina Britannica	15
Lindley's Theory of Horticulture	15
" Guide to the Orchard and Kitchen Garden	17
" Introduction to Botany	17
" Flora Medica	17
" Synopsis of British Flora	17
Loudon's Hortus Britannicus	18
" Lignosis Londinensis	18
" Self-Instruction for Gardeners, &c.	17
" Encyclop. of Trees & Shrubs	18
" Gardening	17
" Plants	18
" Suburban Gardener and Villa Companion	18
Repton's Landscape Gardening	25
Rivers's Rose Amateur's Guide	25
Robert's On the Vine	25
Rogers's Vegetable Cultivator	25
Schleiden's Scientific Botany	25
Smith's Introduction to Botany	27
" English Flora	27
" Compendium of Eng. Flora	27

CHRONOLOGY.

Blair's Chronological Tables	4
Calendar (Illuminated) & Diary, 1846	4
Nicols's Chronology of History	23
Riddle's Ecclesiastical Chronology	25
Tate's Horatius Restitutus	29

COMMERCE AND MERCANTILE AFFAIRS.

Kane's (Dr.) Industrial Resources of Ireland	15
Lorimer's Letters to a Young Master Mariner	17
McCulloch's Dictionary of Commerce and Commer. Navigation	19
Steel's Shipmaster's Assistant	28
Thomson's Interest Tables	30

GEOGRAPHY & ATLASES.

Butler's Sketch of Ancient and Modern Geography	5
" Atlas of Modern Geography	6
" Ancient do.	6
Cooley's World Surveyed	6
De Strzelecki's New South Wales	6
Forster's Hist. Geography of Arabia	9
Hall's New General Atlas	11
McCulloch's Geographical Dictionary	19
Malte-Brun's Geography	20
Murray's Encyclop. of Geography	22
Parrot's Ascent of Mount Ararat	6

HISTORY & CRITICISM.

Adair's (Sir R.) Memoir of his Mission to Vienna	3
" Negotiations for the Peace of the Dardanelles	3
Addison's Hist. of Knights Templars	3
Bell's History of Russia	3
Blair's Chron. and Hist. Tables	4
Bloomfield's Edition of Thucydides	4
" Translation of do.	4
Bunsen's Egypt	5
Cooley's History of Maritime and Inland Discovery	5
Crowe's History of France	7

Dahmann's English Revolution	7
Dunham's Hist. of Spain & Portugal	8
" History of Europe during the Middle Ages	8
" Hist. of the German Emp.	8
" History of Denmark, Sweden, and Norway	8
" History of Poland	8
Dunlop's History of Fiction	9
Fergus's History of United States	9
Grant's (Mrs.) Memoir and Correspondence	10
Grattan's History of Netherlands	10
Guicciardini's Historical Maxims	10
Halsted's Life of Richard III.	11
Haydon's Lectures on Painting and Design	12
Horsley's (Bp.) Biblical Criticism	13
Jeffrey's (Lord) Contributions to 'The Edinburgh Review'	15
Keightley's Outlines of History	15
Leisling's Kings of Norway	16
Lempriere's Classical Dictionary	17
Macaulay's Crit. and Hist. Essays	19
Mackintosh's History of Civilisation	19
Mackintosh's Miscellaneous Works	19
" History of England	19
McCulloch's Historical, Geographical, and Statistical Dictionary	19
Maunder's Treasury of History	21
Miller's Church History	21
Moore's History of Ireland	22
Müller's Mythology	22
Nicolas's Chronology of History	22
Rankin's History of the Reformation	24
Robert's Duke of Monmouth	25
Rome, History of	25
Russell's Correspondence of the Fourth Duke of Bedford	4
Scott's History of Scotland	26
Sismondi's Fall of Roman Empire	27
" Italian Republics	27
Stebbing's History of the Church	28
" History of Reformation	28
" Church History	28
Switzerland, History of	29
Sydney Smith's Works	29
Thirlwall's History of Greece	30
Tooke's History of Prices	30
Turner's History of England	31
Zump's Latin Grammar	32

JUVENILE BOOKS.

INCLUDING MRS. MARCET'S WORKS.	
Boy's own Book (The)	4
Hawes's Tales of the North American Indians	11
Howitt's (Wm.) Jack of the Mill	13
" Boy's Country Book	14
Howitt's (Mary) Child's Picture and Verse Book	13
Marcet's Conversations	19
" On the History of England	20
" On Chemistry	20
" On Natural Philosophy	20
" On Political Economy	20
" On Vegetable Physiology	20
" On Land and Water	20
" On Language	20
" The Game of Grammar	20
" Willy's Grammar	20
" Lessons on Animals, &c.	20
Marryat's Masterman Ready	21
" Settlers in Canada	21
" Mission; or, Scenes in Africa	21
Maunder's Universal Class-Book	21
Pycroft's (Rev. J.) English Reading	24
Summerly's (Mrs. Felix) Mother's Primer	28
Uncle Peter's Fairy Tales	31

MEDICINE.

Bull's Hints to Mothers	5
" Management of Children	5
Copland's Dictionary of Medicine	7
Elliotson's Human Physiology	9
Holland's Medical Notes	12
Lefevre's (Sir George) Apology for the Nerves	17
Marx and Wills (Dr.) on Disease	21
" Fevers On Food and Diet	23
Reece's Medical Guide	24
Sandby On Mesmerism	26
Wigan (Dr.) On Quality of the Mind	32

MISCELLANEOUS.

Black's Treatise on Brewing	4
Bray's Philosophy of Necessity	6
Clavens's Forest Life	6
Collegian's Guide (The)	6
Colton's Lacon	6
De Burton's Knowledge of Pictures	7
De Morgan on Probabilities	8
De Strzelecki's New South Wales	8
Dunlop's History of Fiction	9
Good's Book of Nature	10
Graham's English	10
Grant's Letters from the Mountains	10
Guest's Mabinogion	11
Hand-book of Taste	11
Hobbes (Thos.), English Works of	11
Holland's Progressive Education	11
Howitt's Rural Life of England	13
" Visits to Remarkable Places	13
" Student Life of Germany	13
" Rural and Domestic Life of Germany	13
" Colonisation and Christianity	14
" German Experiences	14
Humphreys' Illuminated Books	14
Illuminated Calendar	14
Jeffrey's (Lord) Contributions to the Edinburgh Review	15
Lefevre's (Sir George) Apology for the Nerves	17
Life of a Travelling Physician	17
Loudon's (Mrs.) Lady's Country Companion	17
Macaulay's Crit. and Hist. Essays	17
Mackintosh's Miscellaneous Works	19
Marx and Willis (Drs.) On Decrease of Disease	21
Michalet's Priests, Women, & Families	22
Müller's Mythology	22
Pycroft's Course of Eng. Reading	24
Sandby On Messmerism	25
Sandford's Church, School, & Parish	25
Seaward's Narrative of his Shipwreck	25
Smith's (Rev. Sydney) Works	27
Sumner's (Mrs. Felix) Mother's Primer	29
Taylor's Statesman	29
Walker's Chess Studies	31
Welford on the English Language	33
Wigan (Dr.) On Duality of the Mind	33
Willoughby's (Lady) Diary	33
Zumpt's Latin Grammar	33

NATURAL HISTORY.

Cadell's Popular Conchology	6
Doubleday's Butterflies and Moths	10
Gray's Figures of Mollusca and Animals	10
" Mammalia	10
" and Mitchell's Ornithology	10
Kirby and Spence's Entomology	10
Lee's Taxidermy	16
" Elements of Natural History	16
Marcell's Lessons on Animals, &c.	20
Newall's Zoology of the Eng. Poets	22
Proceedings of Zoological Society	24
Stephens's British Coleoptera	26
Swainson On Study of Natural Hist.	28
" Animals	28
" Taxidermy	28
" Quadrupeds	28
" Birds	28
" Animals in Menageries	28
" Fish, Amphibians, and Reptiles	28
" Insects	28
" Malacology	28
" Habits and Instincts of Animals	28
Transactions of Zoological Society	30
Turton's Shells of the British Islands	31
Waterston's Essays on Natural Hist.	31

NOVELS AND WORKS OF FICTION.

Bray's (Mrs.) Novels	5
Doctor (The)	6
Dunlop's History of Fiction	9
Howitt's (Mary) Neighbours	13
" Home	13
" President's Daughters	13
" Diary, &c.	13
" The H— Family, &c.	13
Murray's Masterman Ready	20
" Battlers and Cadets	20
" Mission; or, Scenes in Africa	22
Willis's (N. P.) Deaths at Life	32

ONE-VOL. CYCLOPÆDIAS AND DICTIONARIES.

Blaine's Encyclop. of Rural Sports	4
Brande's Dictionary of Science, &c.	6
Copland's Dictionary of Medicine	11
Gruitt's Encyclop. of Architecture	11
Johnson's Farmer's Encyclopædia	15
Loudon's Encyclopædia—	
Agriculture	16
Rural Architecture	16
Gardening	17
Plants	16
Trees and Shrubs	16
M'Culloch's Geographical Dictionary	19
" Dictionary of Commerce	19

Murray's Encyclop. of Geography	22
Ure's Dictionary of Arts, &c.	31
Webster & Parker's Dom. Economy	32

POETRY AND THE DRAMA.

Alkin's (Dr.) British Poets	26
Bowdler's Family Shakespeare	27
Chamson's Walker Gray	6
" Poetical Remains	6
Costello's Persian Rose Garden	7
Goldsmith's Poems	10
Horace, by Tate	10
L. E. L.'s Poetical Works	16
Macaulay's Lays of Ancient Rome	16
Montgomery's Poetical Works	21
Moore's Poetical Works	22
" Lalla Rookh	22
" Irish Melodies	22
Moral of Flowers	22
Nisbet's Poems	23
Reynard the Fox	25
Southey's Poetical Works	27
" British Poets	26
Spirit of the Woods	28
Thomson's Seasons	30
Turner's Richard III.	30
Watte's (A. A.) Lyrics of the Heart	32

POLITICAL ECONOMY AND STATISTICS.

Kane's (Dr.) Industrial Resources of Ireland	15
M'Culloch's Geographical, Statistical, and Historical Dictionary	19
" Dictionary of Commerce	19
" Literature of Political Economy	20
" On Funding & Taxation	20
Strong's Greece as a Kingdom	26
Tooke's History of Prices	30

RELIGIOUS & MORAL WORKS.

Amy Herbert	3
Baile's Poems on Pursuit of Truth	3
Bloomfield's Greek Testament	4
" College and School do	4
" Greek & English Lexicon to New Testament	4
Burder's Oriental Customs	5
Burns's Christian Philosophy	5
" Fragments	5
Calcott's Scripture Herbal	5
Cooper's Sermons	6
Dibdin's Sunday Library	26
Doddridge's Family Expositor	26
Engelshman's Greek Concordance of the New Testament	9
Engelshman's Heb. & Chald. Concord.	9
Fitzroy's (Lady) Scrip. Conversations	9
Forster's Hist. Geography of Arabia	9
" Life of Bishop Jebb	10
Gertrude	10
Hook's (Dr.) Lectures on Passion Week	12
Horne's Introduction to Scriptures	12
" Abridgement of ditto	13
Hosley's (Bp.) Biblical Criticism	13
" Psalms	13
Jebb's (Bp.) Practical Theology	15
" Pastoral Instructions	15
" Correspond. with Knox	15
Knox's History of the Jesuits	16
Knox's (Alexander) Remains	16
Laing's Notes on the German Catholic Schism	16
Marriage Gift	20
Michalet's Priests, Women, & Families	21
Milner's Church History	21
Parables (The)	23
Parker's Domestic Duties	23
Riddle's Letters from a Godfather	25
Robinson's Greek & English Lexicon to the New Testament	25
Sandford's Parochialia	26
" Female Improvement	26
" On Woman	26
Sermon on the Mount (The)	26
Smith's Female Disciple	27
Spalding's Philosophy of Morals	27
Stebbing's Church History	28
Tate's History of St. Paul	29
Taylor's Dora Medler	29
" Margaret; or, the Pearl	29
" Sermons	29
" Lady Mary; or, Not of the World	29
Tomline's Christian Theology	30
Turner's Sacred History	31
Wardlaw's Socinian Controversy	32
Weil's Bible, Koran, and Talmud	32
Wilberforce's View of Christianity	32
Willoughby's (Lady) Diary	33

RURAL SPORTS.

Blaine's Dictionary of Sports	4
Hansard's Fishing in Wales	11
Hawker's Instructions to Sportsmen	11
Loudon's (Mrs.) Lady's Country Companion	17
Stable Talk and Table Talk	28
Thacker's Courses & Remembrances	29
Coursing Rules	29

THE SCIENCES IN GENERAL & MATHEMATICS.

Bakewell's Introduction to Geology	3
Balmstein's Lessons on Chemistry	3
Brande's Dictionary of Science, Literature, and Art	6
Brewster's Optics	6
Conversations on Mineralogy	7
De la Beche's Geology of Cornwall, &c.	8
Donovan's Chemistry	8
Farry On the Steam Engine	9
Forsbroke On the Arts, Manners, &c. of the Greeks and Romans	9
Groemer On the Gun	10
Herschel's Natural Philosophy	12
" Astronomy	12
Holland's Manufactures in Metal	12
Hunt's Researches on Light	14
Kane's Elements of Chemistry	15
Kater and Lardner's Mechanics	15
Lardner's Cabinet Cyclopædia	16
" Hydrostatics & Pneumatics	16
" and Walker's Electricity	16
" Arithmetic	16
" Geometry	16
" Treatise on Heat	16
Lectures on Polar Light	18
Lloyd On Light and Vision	17
Mackenzie's Physiology of Vision	19
Maurel's (Mrs.) Conversations on the Sciences, &c.	20
Moseley's Practical Mechanics	22
" Engineering & Architecture	23
Narrien's Geometry	26
" Astronomy and Geodesy	26
Owen's Lectures on Comp. Anatomy	23
Parnell On Roads	23
Pearson's Practical Astronomy	23
Peschel's Elements of Physics	23
Phillips's Palæontological Fossils of Cornwall, &c.	24
" Guide to Geology	24
" Treatise on Mineralogy	24
Portlock's Reports on the Geology of Londonderry	24
Powell's Natural Philosophy	24
Quarterly Journal of the Geological Society of London	24
Ritchie (Robert) On Railways	25
Robert's Dictionary of Geology	25
Sandhurst Coll. Mathemat. Course	26
Seaward's Magnetical Investigations	26
Boer's Arithmetic and Algebra	26
" Trigonometry	26
Thomson's Engines	30
Wilkinson's Algebra of War	33

TOPOGRAPHY AND GUIDE BOOKS.

Addison's Hist. of the Temple Church	3
" Guide to ditto	3
Costello's (Miss) North Wales	7
Howitt's (W.) German Experiences	13
" (R.) Australia Felix	13

TRANSACTIONS OF SOCIETIES.

Transactions of Societies—	
British Architects	30
Civil Engineers	30
Entomological Society	30
Geological Society of London	30
Linnæan	30
Zoological	30
Proceedings of the Zoological Society	34
Quarterly Journal of the Geological Society of London	24

TRAVELS.

Cooley's World Surveyed	6
Costello's (Miss) North Wales	7
De Castine's Russia	7
De Strzelecki's New South Wales	8
Erman's Travels through Siberia	6
Harris's Highlands of Ethiopia	11
Howitt's Wanderings of a Journeyman	11
" German Experiences	13
" (R.) Australia Felix	14
Laing's Notes of a Traveller	16
" Residence in Norway	16
" Tour in Sweden	16
Life of a Travelling Physician	17
Parrot's Ascent of Mount Ararat	6
Paton's (A. A.) Servia	23
" Syria	23
Postans's Observations on Sindh	24
Seaward's Narrative	26
Strong's Greece as a Kingdom	26
Von Orlich's Travels in India	31

VETERINARY MEDICINE AND AFFAIRS.

Field's Veterinary Medicine	9
Morton's Veterinary Medicine	22
" Toxicological Chart	22
Perceval's Hippopathology	23
" Anatomy of the Horse	23
Spooner On Foot and Leg of Horse	26
Stable Talk and Table Talk	28
Turner On the Foot of the Horse	31
White's Veterinary Art	32
" Cattle Medicine	32

CATALOGUE.

ABERCROMBIE'S PRACTICAL GARDENER,

And Improved System of Modern Horticulture, alphabetically arranged. 4th Edition, with Introductory Treatise on Vegetable Physiology, and Plates, by W. Salisbury. 12mo. 6s. bds.

ABERCROMBIE & MAIN.—THE PRACTICAL GARDENER'S

COMPANION; or, Horticultural Calendar: to which is added, the Garden-Seed and Plant Estimate. Edited from a MS. of J. Abercrombie, by J. Main. 8th Edition. 32mo. 3s. 6d. sd.

ACTON (ELIZA).—MODERN COOKERY,

In all its Branches, reduced to a System of Easy Practice. For the use of Private Families. In a Series of Receipts, all of which have been strictly tested, and are given with the most minute exactness. By ELIZA ACTON. Dedicated to the Young Housekeepers of England. New Edition, greatly improved. Fcp. 8vo. illustrated by woodcuts, 7s. 6d. cloth.

"Miss Eliza Acton may congratulate herself on having composed a work of great utility, and one that is speedily finding its way to every dresser in the kingdom. Her Cookery-book is unquestionably the most valuable compendium of the art that has yet been published. It strongly inculcates economical principles, and points out how good things may be concocted without that reckless extravagance which good cooks have been wont to imagine the best evidence they can give of skill in their profession."—MORNING POST.

ADAIR (SIR ROBERT).—THE NEGOTIATIONS FOR THE

PEACE of the DARDANELLES, in 1808-9: with Despatches and Official Documents. By the Right Honourable Sir ROBERT ADAIR, G.C.B. Being a Sequel to the Memoir of his Mission to Vienna in 1806. 2 vols. 8vo. 28s. cloth.

ADAIR (SIR ROBERT).—AN HISTORICAL MEMOIR OF A

MISSION to the COURT of VIENNA in 1806. By the Right Honourable Sir ROBERT ADAIR, G.C.B. With a Selection from his Despatches, published by permission of the proper Authorities. 8vo. 18s. cloth.

ADDISON.—THE KNIGHTS TEMPLARS.

By C. G. ADDISON, Esq., of the Inner Temple. 2d Edition, enlarged. Square crown 8vo. with Illustrations, 18s. cloth.

ADDISON.—THE TEMPLE CHURCH IN LONDON:

Its History and Antiquities. By C. G. ADDISON, Esq., of the Inner Temple; Author of "The History of the Knights Templars." Square crown 8vo. with Six Plates, 5s. cloth.

Also,

A FULL AND COMPLETE GUIDE, HISTORICAL AND DESCRIPTIVE, TO THE TEMPLE CHURCH. (From Mr. Addison's "History of the Temple Church.") Square cr. 8vo. 1s. sewed.

AIKIN.—THE LIFE OF JOSEPH ADDISON.

Illustrated by many of his Letters and Private Papers never before published. By LUOR AIKIN. 2 vols. post 8vo. with Portrait from Sir Godfrey Kneller's Picture, 18s. cloth.

AMY HERBERT.

By a LADY. Edited by the Rev. WILLIAM SEWELL, B.D. of Exeter College, Oxford. 2d Edition, 2 vols. fcp. 8vo. 9s. cloth.

BAILEY.—ESSAYS ON THE PURSUIT OF TRUTH,

And on the Progress of Knowledge. By SAMUEL BAILEY, Author of "Essays on the Formation and Publication of Opinions," "Berkeley's Theory of Vision," &c. 2d Edition, revised and enlarged. 8vo. 9s. 6d. cloth.

BAKEWELL.—AN INTRODUCTION TO GEOLOGY.

Intended to convey Practical Knowledge of the Science, and comprising the most important recent discoveries; with explanations of the facts and phenomena which serve to confirm or invalidate various Geological Theories. By ROBERT BAKEWELL. Fifth Edition, considerably enlarged. 8vo. with numerous Plates and Woodcuts, 21s. cloth.

BALMAIN.—LESSONS ON CHEMISTRY,

For the use of Pupils in Schools, Junior Students in Universities, and Readers who wish to learn the fundamental Principles and leading Facts: with Questions for Examination, Glossaries of Chemical Terms and Chemical Symbols, and an Index. By WILLIAM H. BALMAIN. With numerous Woodcuts, illustrative of the Decompositions. Fcp. 8vo. 6s. cloth.

BAYLDON.—ART OF VALUING RENTS AND TILLAGES,

And the Tenant's Right of Entering and Quitting Farms, explained by several Specimens of Valuations; and Remarks on the Cultivation pursued on Soils in different Situations Adapted to the Use of Landlords, Land-Agents, Appraisers, Farmers, and Tenants. By J. S. BAYLDON. 6th Edition, corrected and revised. By JOHN DONALDSON, Land-Steward, Author of "A Treatise on Manures and Grasses." 8vo. 10s. 6d. cloth.

BEDFORD CORRESPONDENCE. — CORRESPONDENCE OF

JOHN, FOURTH DUKE OF BEDFORD, selected from the Originals at Woburn Abbey: with Introductions by **LORD JOHN RUSSELL**.

8vo. Vol. 1 (1742-48), 18s. cloth; Vol. 2 (1749-60), 15s. cloth.

"The second volume of this publication includes a correspondence having relation to the period from the Peace of Aix-la-Chapelle to the death of George II. Its most remarkable portion bears upon an important question on which there exist some differences of opinion at the present time, viz. the intrigues which led to the junction of the Duke of Newcastle and Pitt, in 1791. The letters respecting the state of Ireland under the Viceroyalty of the Duke of Bedford, also here, are not a little interesting."—*MORNING HERALD*.

* The Third, and concluding volume, with an Introduction by **LORD JOHN RUSSELL**, is in the Press.

BELL.—LIVES OF THE MOST EMINENT ENGLISH POETS.

By **ROBERT BELL**, Esq. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

BELL.—THE HISTORY OF RUSSIA,

From the Earliest Period to the Treaty of Tilsit. By **ROBERT BELL**, Esq. 3 vols. fcp. 8vo. with Vignette Titles, 18s. cloth.

BLACK.—A PRACTICAL TREATISE ON BREWING,

Based on Chemical and Economical Principles: with Formulæ for Public Brewers, and Instructions for Private Families. By **WILLIAM BLACK**. Third Edition, revised and corrected, with considerable Additions. The Additions revised by Professor Graham, of the London University. 8vo. 10s. 6d. cloth.

"I take occasion, in concluding this article, to refer my readers to the 'Practical Treatise on Brewing,' by Mr. William Black, a gentleman of much experience in the business. His little work contains a great deal of useful information."—*DR. CREE'S SUPPLEMENT TO HIS "DICTIONARY."*

BLAINE.—AN ENCYCLOPÆDIA OF RURAL SPORTS;

Or, a complete Account, Historical, Practical, and Descriptive, of Hunting, Shooting, Fishing, Racing, and other Field Sports and Athletic Amusements of the present day. By **DELABERE P. BLAINE**, Esq. Author of "Outlines of the Veterinary Art," "Canine Pathology," &c. &c. Illustrated by nearly 600 Engravings on Wood, by R. Branston, from Drawings by Alken, T. Landseer, Dickes, &c. 1 thick vol. 8vo. £2. 10s. cloth.

BLAIR'S CHRONOLOGICAL AND HISTORICAL TABLES,

From the Creation to the present time: with Additions and Corrections from the most authentic Writers; including the Computation of St. Paul, as connecting the Period from the Exode to the Temple. Under the revision of Sir **HENRY ELLIS**, K.H., Principal Librarian of the British Museum. Imperial 8vo. 31s. 6d. half-bound morocco.

"The student of history, long accustomed to the Doctor's ponderous and unmanageable folio, will rejoice over this handsome and handy volume. It is the revival and enlargement, in a far more compact and available form than the original, of the celebrated 'Chronological Tables' of Dr. Blair. It comprises additions to our own time, and corrections from the most recent authorities. The outline of the plan is faithfully preserved and carried out, with every improvement of which it was susceptible."—*EXAMINER*.

BLOOMFIELD.—HISTORY OF THE PELOPONNESIAN WAR.

By **THUCYDIDES**. A New Recension of the Text, with a carefully amended Punctuation; and copious Notes, Critical, Philological, and Explanatory, almost entirely original, but partly selected and arranged from the best Expositors: accompanied with full Indexes, both of Greek Words and Phrases explained, and matters discussed in the Notes. The whole illustrated by Maps and Plans, mostly taken from actual surveys. By the Rev. S. T. **BLOOMFIELD**, D.D. F.S.A. 2 vols. 8vo. 38s. cloth.

BLOOMFIELD.—HISTORY OF THE PELOPONNESIAN WAR.

By **THUCYDIDES**. Newly translated into English, and accompanied with very copious Notes, Philological and Explanatory, Historical and Geographical. By the Rev. S. T. **BLOOMFIELD**, D.D. F.S.A. 3 vols. 8vo. with Maps and Plates, £2. 5s. boards.

BLOOMFIELD.—THE GREEK TESTAMENT:

With copious English Notes, Critical, Philological, and Explanatory. By the Rev. S. T. **BLOOMFIELD**, D.D. F.S.A. 5th Edition, improved. 2 vols. 8vo. with a Map of Palestine, £2, cloth.

BLOOMFIELD.—COLLEGE & SCHOOL GREEK TESTAMENT;

With English Notes. By the Rev. S. T. **BLOOMFIELD**, D.D. 8d Edition, greatly enlarged, and very considerably improved, 12mo. 10s. 6d. cloth.

BLOOMFIELD.—GREEK AND ENGLISH LEXICON TO THE

NEW TESTAMENT: especially adapted to the use of Colleges, and the Higher Classes in Public Schools; but also intended as a convenient Manual for Biblical Students in general. By Dr. **BLOOMFIELD**. 2d Edition, greatly enlarged, and very considerably improved. 12mo. on wider paper, 10s. 6d. cloth.

BOY'S OWN BOOK (THE):

A Complete Encyclopedia of all the Diversions, Athletic, Scientific, and Recreative, of Boyhood and Youth. 20th Edition, square 12mo. with many Engravings on Wood, 6s. boards.

BRANDE.—A DICTIONARY OF SCIENCE LITERATURE,
AND ART; comprising the History, Description, and Scientific Principles of every Branch of Human Knowledge; with the Derivation and Definition of all the Terms in General Use. Edited by W. T. BRANDE, F.R.S.L. & E.; assisted by JOSEPH CAUVIN, Esq. The various departments are by Gentlemen of eminence in each. 1 very thick vol. 8vo. illustrated by Wood Engravings, 4s, cloth.

BRAY'S (MRS.) NOVELS AND ROMANCES,

Revised and corrected by Mrs. BRAY. In 10 vols. fcp. 8vo. with Frontispieces and Vignettes from Designs and Sketches by the late Thomas Stothard, R.A.; C. A. Stothard, F.S.A.; Henry Warren, Esq.; &c.

Vol. 1, *The White Hoods*. With a new General Preface, a Portrait of the Author, after W. Patten, and Vignette Title. 6s. cloth.

Vol. 2, *De Foix*;—Vol. 3, *The Protestant*;—Vol. 4, *Fitz of Fitzford*;—Vol. 5, *The Talba*;—Vol. 6, *Warleigh*.—Each with Frontispiece and Vignette-title, 6s. cloth.

* * To be continued monthly, and completed in 10 volumes; each containing an entire Work, printed and embellished uniformly with the "Standard Novels."

ORDER OF PUBLICATION.

Nov. 1—Trelawney.	Jan. 1—Henry De Pomeroy.
Dec. 1—Trials of the Heart.	Feb. 1—Courtenay of Walreddon.

BRAY.—THE PHILOSOPHY OF NECESSITY;

Or, the Law of Consequences as applicable to Mental, Moral, and Social Science. By CHARLES BRAY. 2 vols. 8vo. 15s. cloth.

BREWSTER.—TREATISE ON OPTICS.

By Sir DAVID BREWSTER, LL.D. F.R.S., &c. New Edition. Fcp. 8vo. with Vignette Title, and 176 Woodcuts, 6s. cloth.

BUDGE (J.).—THE PRACTICAL MINER'S GUIDE;

Comprising a Set of Trigonometrical Tables adapted to all the purposes of Oblique or Diagonal, Vertical, Horizontal, and Traverse Dialling; with their application to the Dial, Exercise of Drifts, Lodes, Slides, Levelling, Inaccessible Distances, Heights, &c. By J. BUDGE. New Edition, considerably enlarged. 8vo. with Portrait of the Author, 12s. cloth.

BULL.—THE MATERNAL MANAGEMENT OF CHILDREN,

in HEALTH and DISEASE. By T. BULL, M.D. Member of the Royal College of Physicians, Physician-Accoucheur to the Finsbury Midwifery Institution, Author of "Hints to Mothers for the Management of their Health during Pregnancy and in the Lying In Room." 2d Edition, revised and enlarged. Fcp. 8vo. 7s. cloth.

BULL.—HINTS TO MOTHERS,

For the Management of Health during the Period of Pregnancy and in the Lying-in Room; with an Exposure of Popular Errors in connection with those subjects. By THOMAS BULL, M.D. Physician Accoucheur to the Finsbury Midwifery Institution, &c. &c. 4th Edition, revised and considerably enlarged. Fcp. 8vo. 7s. cloth.

"Excellent guides, and deserve to be generally known."—*JOHNSON'S MEDICO-CHIRURGICAL REVIEW.*

BUNSEN.—AN INQUIRY INTO THE HISTORY, ARTS AND

SCIENCES, LANGUAGE, WRITING, MYTHOLOGY, and CHRONOLOGY of ANCIENT EGYPT: with the peculiar position of that Nation in reference to the Universal History of Mankind. By the Chevalier C. C. J. BUNSEN. Translated from the German, under the Author's superintendence, by C. H. COTTELL, Esq.; with additional matter, furnished by the Author. 2 vols. 8vo. with numerous Plates. [Preparing for publication.]

BURDER.—ORIENTAL CUSTOMS,

Applied to the Illustration of the Sacred Scriptures. By SAMUEL BURDER, A.M. 3d Edit. with additions. Fcp. 8vo. 8s. 6d. cloth.

BURNS.—THE PRINCIPLES OF CHRISTIAN PHILOSOPHY;

containing the Doctrines, Duties, Admonitions, and Consolations of the Christian Religion. By JOHN BURNS, M.D. F.R.S. 5th Edition. 12mo. 7s. boards.

BURNS.—CHRISTIAN FRAGMENTS;

Or, Remarks on the Nature, Precepts, and Comforts of Religion. By JOHN BURNS, M.D. F.R.S. Professor of Surgery in the University of Glasgow. Author of "The Principles of Christian Philosophy." Fcp. 8vo. 5s. cloth.

BUTLER.—SKETCH OF ANCIENT & MODERN GEOGRAPHY.

By SAMUEL BUTLER, D.D. late Lord Bishop of Lichfield and Coventry; and formerly Head Master of Shrewsbury School. New Edition, revised by his Son. 8vo. 9s. boards.

The present edition has been carefully revised by the author's son, and such alterations introduced as continually progressive discoveries and the latest information rendered necessary. Recent Travels have been constantly consulted where any doubt or difficulty seemed to require it; and some additional matter has been added, both in the ancient and modern part.

BUTLER.—ATLAS OF MODERN GEOGRAPHY.

By the late Dr. BUTLER. New Edition; consisting of Twenty-three coloured Maps, from a New Set of Plates; with an Index of all the Names of Places, referring to the Latitudes and Longitudes. 8vo. 12s. half-bound.

BUTLER.—ATLAS OF ANCIENT GEOGRAPHY.

By the late Dr. BUTLER. Consisting of Twenty-three coloured Maps; with an Index of all the Names of Places, referring to the Latitudes and Longitudes. New Edition. 8vo. 12s. hbd.
 *. The above two Atlases may be had, half-bound, in One Volume, 4to. price 24s.

CALLCOTT.—A SCRIPTURE HERBAL.

With upwards of 120 Wood Engravings. By LADY CALLCOTT. Square crown 8vo. 25s. cloth.

CATLOW.—POPULAR CONCHOLOGY;

Or, the Shell Cabinet arranged: being an Introduction to the Modern System of Conchology: with a sketch of the Natural History of the Animals, an account of the Formation of the Shells, and a complete Descriptive List of the Families and Genera. By AGNES CATLOW. Fcp. 8vo. with 312 Woodcuts, 10s. 6d. cloth.

CHALENOR.—POETICAL REMAINS OF MARY CHALENOR.

Fcp. 8vo. 4s. cloth.

"The poems are sweetly natural; and, though on topics often sung, breathe a tenderness and melancholy which are at once soothing and consolatory."—*LITERARY GAZETTE*.

CHALENOR.—WALTER GRAY,

A Ballad, and other Poems. 3d Edition, including the Poetical Remains of Mary Chalenor. Fcp. 8vo. 6s. cloth.

"As the simple and spontaneous effusions of a mind apparently filled with feelings which render the fireside happy, and untinged with affectation or verbiage, they may with benefit be received into the 'happy homes of England,' and offered as a gift to the youthful of both sexes."—*CHAMBERS'S EDINBURGH JOURNAL*.

CLAVERS.—FOREST LIFE.

By MARY CLAVERS, an Actual Settler; Author of "A New Home, Who 'll Follow?" 3 vols. fcp. 8vo. 12s. cloth.

COLLEGIAN'S GUIDE (THE);

Or, Recollections of College Days, setting forth the Advantages and Temptations of a University Education. By ~~Wm. Watts~~, M.A. — College, Oxford. Post 8vo. 10s. 6d. cloth.

"The book is one of which we may truly say it is merry and wise—a happy combination of the amusing and instructive. Many of its views and stories of college life are as entertaining as they are evidently representations of facts; and whilst parents, guardians, and teachers, may refer to these pages with advantage to their sons, wards, and pupils, so may the latter learn much that is good for them to know, and which few could teach so effectually into the college youth as the author of this agreeable and useful Guide."—*LITERARY GAZETTE*.

COLTON.—LACON; OR, MANY THINGS IN FEW WORDS.

By the Rev. C. C. COLTON. New Edition. 8vo. 12s. cloth.

COOLEY.—THE WORLD SURVEYED IN THE NINETEENTH

CENTURY; or, Recent Narratives of Scientific and Exploring Expeditions (chiefly undertaken by command of Foreign Governments). Collected, translated, and, where necessary, abridged, by W. D. COOLEY, Esq. Author of the "History of Maritime and Inland Discovery" in the Cabinet Cyclopaedia, &c.

The First Volume of the Series contains—

THE ASCENT OF MOUNT ARARAT. By Dr. FRIEDRICH PARROT, Professor of Natural Philosophy in the University of Dorpat, Russian Imperial Councillor of State, &c. 8vo. with a Map by Arrowsmith, and Woodcuts, 14s. cloth.

**. Each volume will form, for the most part, a Work complete in itself, and the whole Series will present an accurate and luminous Picture of all the known portions of the Earth.

The Second Work of the Series will be

ERMAN'S TRAVELS through SIBERIA. 8vo.

[In the press.]

**. On this traveller, the President of the Royal Geographical Society, in his Anniversary Address last year, bestowed the following encomium:—"If we regard M. Adolph Erman as an astronomical geographer and explorer of distant lands, we must all admit that he stands in the very highest rank." And in his Address delivered in May last, the President again made honourable mention of this traveller in the following terms:—"In announcing to you with pleasure that the excellent work of your distinguished foreign member and medalist, Adolph Erman, is about to appear in English, I must not lose the opportunity of stating, that the last communication sent to us by M. Erman is one of very great importance."

"The plan of this work we have before taken occasion to commend. It has, indeed, two great and obvious advantages. In the first place, the narrative style must always be more interesting than the merely descriptive; and, in the next, the express subject of any particular volume must receive more justice than it could hope for in any treatise of general geography. In both respects it must form an admirable companion to such general treatises, which it is by no means intended to supersede, but to amplify, explain, and illustrate. To such works, therefore, as Make-Brun (improved by succeeding editors), the addition of this companion cannot fail to constitute a complete body of geography, so far as regards the countries and objects to be 'surveyed.'"—*ARMISTE*.

COOLEY.—THE HISTORY OF MARITIME AND INLAND

DISCOVERY. By W. D. COOLEY, Esq. 3 vols. fcp. 8vo. with Vignette Titles, 18s. cloth.

CONVERSATIONS ON BOTANY.

9th Edition, improved. Fcp. 8vo. 22 Plates, 7s. 6d. cloth; with the plates coloured, 12s. cloth.

CONVERSATIONS ON MINERALOGY.

With Plates, engraved by Mr. and Mrs. Lowry, from Original Drawings. 3d Edition, enlarged. 2 vols. 12mo. 14s. cloth.

COOPER (REV. E.)—SERMONS.

Chiefly designed to elucidate some of the leading Doctrines of the Gospel. To which is added, an Appendix, containing Sermons preached on several Public Occasions, and printed by desire. By the Rev. Edward Cooper, Rector of Hamstead-Ridware, and of Yoxall, in the County of Stafford; and late Fellow of All-Souls' College, Oxford. 7th Edition. 2 vols. 12mo. 10s. boards.

COOPER (REV. E.)—PRACTICAL AND FAMILIAR SERMONS,

Designed for Parochial and Domestic Instruction. New Edition. 7 vols. 12mo. £1. 8s. boards.

. Vols. 1 to 4, 8s. each; Vols. 5 to 7, 6s. each.

COPLAND.—A DICTIONARY OF PRACTICAL MEDICINE;

comprising General Pathology, the Nature and Treatment of Diseases, Morbid Structures, and the Disorders especially incidental to Climates, to Sex, and to the different Epochs of Life, with numerous approved Formule of the Medicines recommended. By JAMES COPLAND, M.D., Consulting Physician to Queen Charlotte's Lying-in Hospital; Senior Physician to the Royal Infirmary for Children; Member of the Royal College of Physicians, London; of the Medical and Chirurgical Societies of London and Berlin, &c. Vols. 1 and 2, 8vo. £3, cloth; and Part 10, 4s. 6d. sewed.

. To be completed in One more Volume.

COSTELLO (MISS).—THE ROSE GARDEN OF PERSIA.

A Series of Translations from the Persian Poets. By Miss LOUISA STUART COSTELLO, Author of "Specimens of the Early Poetry of France," "A Summer amongst the Bocages and Vines," &c. &c. 8vo. with Borders printed in Gold and Colours. [In October.

COSTELLO (MISS).—FALLS, LAKES, AND MOUNTAINS OF

NORTH WALES; being a Pictorial Tour through the most interesting parts of the Country. By LOUISA STUART COSTELLO, Author of "A Summer among the Bocages and Vines," "A Pilgrimage to Auvergne," "Bearn and the Pyrenees," &c. Profusely illustrated with Views, from Original Sketches by D. H. M'Kewan, engraved on wood, and lithographed, by T. and E. Gills. Square 8vo. with Map, 14s. cloth, gilt edges.

CROCKER'S ELEMENTS OF LAND SURVEYING.

Fifth Edition, corrected throughout, and considerably improved and modernized, by T. G. BURN, Land Surveyor, Bristol. To which are added, TABLES OF SIX-FIGURE LOGARITHMS, &c., superintended by RICHARD FARLEY, of the Nautical Almanac Establishment. Post 8vo. 12s. cloth.

. The work throughout is entirely revised, and much new matter has been added; there are new chapters, containing very full and minute Directions relating to the modern Practice of Surveying, both with and without the aid of angular instruments. The method of Plotting Estates, and Casting or Computing their Areas, are described, &c. &c. The chapter on Levelling also is new.

CROWE.—THE HISTORY OF FRANCE,

From the Earliest Period to the Abdication of Napoleon. By E. E. CROWE, Esq. 3 vols. fcp. 8vo. with Vignette Titles, 18s. cloth.

DAHLMANN.—HISTORY OF THE ENGLISH REVOLUTION.

By F. C. DAHLMANN, late Professor of History at the University of Göttingen. Translated from the German, by H. EVANS LLOYD. 8vo. 10s. 6d. cloth.

"Professor Dahlmann's book is, in short, a rapid sketch of the whole of what we call the Modern History of England, from its start at the Coronation of Henry the Seventh, to its intermediate settlement at the Coronation of William the Third. We have no English summary of the history it relates, so brief, compendious, and impartial. M. Dahlmann is a very earnest as well as intelligent writer; and the steady advance of the popular principle in England, through an almost uninterrupted march of two centuries, is strikingly reflected in his clear and transparent relation. Mr. Lloyd's translation is very well executed."—*EXAMINER*.

DAVY (SIR HUMPHRY).—ELEMENTS OF AGRICULTURAL

CHEMISTRY, in a Course of Lectures. By Sir HUMPHRY DAVY. With Notes by Dr. JOHN DAVY. 6th Edition. 8vo. with 10 Plates, 15s. cloth.

DE BURTIN.—A TREATISE ON THE KNOWLEDGE NECES-

SARY TO AMATEURS OF PICTURES. Translated and Abridged from the French of M. FRANCIS XAVIER DE BURTIN, First Stipendiary Member of the Royal Academy of Brussels in the Class of Sciences, &c. By ROBERT WHITE, Esq. 8vo. with four Lithographic Engravings, 12s. cloth.

DE CUSTINE.—RUSSIA.

By the MARQUIS DE CUSTINE. Translated from the French. 2d Edition. 3 vols. post 8vo. 31s. 6d. cloth.

"A work which those who are desirous to know Russia as it really is, and not as it would fain impose itself on the world to be, would do well to consult. We promise our readers equal surprise and pleasure from the perusal of Mons. De Custine's very clever volumes."—*GENTLEMAN'S MAGAZINE*.

DE LA BECHE.—REPORT ON THE GEOLOGY OF CORNWALL, DEVON, and WEST SOMERSET. By HENRY T. DE LA BECHE, F.R.S. &c., Director of the Ordnance Geological Survey. Published by Order of the Lords Commissioners of H.M. Treasury. 8vo. with Maps, Woodcuts, and 12 large Plates, 14s. cloth.

DE MORGAN.—AN ESSAY ON PROBABILITIES,
And on their Application to Life Contingencies and Insurance Offices. By AUG. DE MORGAN, of Trinity College, Cambridge. Fcp. 8vo. with Vignette Title, 6s. cloth.

DE STRZELECKI (P. E.)—THE PHYSICAL DESCRIPTION
of NEW SOUTH WALES and VAN DIEMAN'S LAND; accompanied by a Geological Map Sections, and Diagrams, and Figures of the Organic Remains. By P. E. DE STRZELECKI. 8vo. with coloured Map and numerous Plates, 24s. cloth.

"An excellent scientific book; the subject thoroughly digested, the style always clear, the information full, and presented with skill and scholarly art. M. De Strzelecki has passed twelve years in voyaging and exploring round the globe; and, out of these, five of continual labour, 'during a tour of 7,000 miles on foot,' were devoted to Tasmania. It seems needless to add to this, that we have hitherto had no description of the country comparable to his for care and authenticity. Its scientific plan is judiciously preserved throughout the work; but we have, now and then, at the foot of the page, very interesting notes of personal observation or adventure, extracted from M. De Strzelecki's private journal."—EXAMINER.

DOCTOR (THE), &c.
8 vols. post 8vo. £2. 12s. 6d. cloth.

"Admirably as the mystery of the 'Doctor' has been preserved up to the present moment, there is no longer any reason for affecting secrecy on the subject. The author is Robert Southey: he acknowledged the fact shortly before his last illness to his most confidential friend, an M.P. of high character. In a private letter from Mrs. Southey, dated February 27, 1843, she not only states the fact, but adds that the greater part of a sixth volume had gone through the press, and that Southey looked forward to the pleasure of drawing her into it as a contributor; giving her full authority to affirm that her husband is the author."—ROBERT BELL, Esq. in THE SPOY TELLER.

DODDRIDGE.—THE FAMILY EXPOSITOR;
Or, a Paraphrase and Version of the New Testament: with Critical Notes, and a Practical Improvement of each Section. By F. DODDRIDGE, D.D. To which is prefixed, a Life of the Author, by A. KIRKES, D.D. F.R.S. and S.A. New Edition, 4 vols. 8vo. £1. 16s. cloth.

DONOVAN.—TREATISE ON CHEMISTRY.
By M. DONOVAN, M.R.I.A. Fourth Edition. Fcp. 8vo. with Vignette Title, 6s. cloth.

DONOVAN.—A TREATISE ON DOMESTIC ECONOMY.
By M. DONOVAN, Esq. M.R.I.A. Professor of Chemistry to the Company of Apothecaries in Ireland. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

DOUBLEDAY'S BUTTERFLIES.—THE GENERA OF DIURNAL LEPIDOPTERA; comprising their Generic Characters—a Notice of the Habits and Transformations—and a Catalogue of the Species of each Genus. By EDWARD DOUBLEDAY, Esq. F.L.S. &c., Assistant in the Zoological Department of the British Museum. Imperial 4to. uniform with Gray and Mitchell's Ornithology; Illustrated with 75 Coloured Plates.

. To be published in Monthly Parts, 5s. each; each part to consist of 2 coloured plates, with accompanying Letter-press, giving the Generic Characters, a Short Notice of the Habits, and a Catalogue of the Species of each Genus. Publication will commence when 150 Subscribers' Names have been received.

DOVER.—LIFE OF FREDERICK II. KING OF PRUSSIA.
By LORD DOVER. 2d Edition. 2 vols. 8vo. with Portrait, 28s. boards.

DRUMMOND.—FIRST STEPS TO BOTANY,
Intended as popular Illustrations of the Science, leading to its study as a branch of general education. By J. L. DRUMMOND, M.D. 4th Edit. 12mo. with numerous Woodcuts, 9s. bds.

DUNHAM.—THE HISTORY OF THE GERMANIC EMPIRE.
By Dr. DUNHAM. 3 vols. fcp. 8vo. with Vignette Titles, 18s. cloth.

THE HISTORY OF EUROPE DURING THE MIDDLE AGES. By Dr. Dunham. 4 vols. fcp. 8vo. with Vignette Titles, £1. 4s. cloth.

THE HISTORY OF SPAIN AND PORTUGAL. By Dr. Dunham. 5 vols. fcp. 8vo. with Vignette Titles, £1. 10s. cloth.

THE HISTORY OF SWEDEN, DENMARK, AND NORWAY. By Dr. Dunham. 3 vols. fcp. 8vo. with Vignette Titles, 18s. cloth.

THE HISTORY OF POLAND. By Dr. Dunham. Fcp. 8vo. with Vignette Title, 6s. cloth.

THE LIVES OF THE EARLY WRITERS OF GREAT BRITAIN. By Dr. Dunham, R. Bell, Esq. &c. Fcp. 8vo. with Vignette Title, 6s. cloth.

THE LIVES OF BRITISH DRAMATISTS. By Dr. Dunham, R. Bell, Esq. &c. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

DUNLOP (JOHN).—THE HISTORY OF FICTION:

Being a Critical Account of the most celebrated Prose Works of Fiction, from the earliest Greek Romances to the Novels of the Present Age. By JOHN DUNLOP, Esq. 3d Edition, complete in one volume. Medium 8vo. 15s. cloth.

"A very valuable book of reference for general readers; containing a large mass of popular information on the romantic writers of ancient and modern times."—*LITERARY GAZETTE*.

ELLIOTSON.—HUMAN PHYSIOLOGY:

With which is incorporated much of the elementary part of the "Institutiones Physiologicae" of J. F. Blumenbach, Professor in the University of Göttingen. By JOHN ELLIOTSON, M.D. Cantab. F.R.S. Fifth Edition. 8vo. with numerous Woodcuts, £2. 2s. cloth.

ENGLISHMAN'S GREEK CONCORDANCE OF THE NEW

TESTAMENT: being an Attempt at a Verbal Connexion between the Greek and the English Texts; including a Concordance to the Proper Names, with Indexes, Greek-English and English-Greek. 2d Edition, carefully revised, with a new Index, Greek and English. Royal 8vo. £2. 2s. cloth.

ENGLISHMAN'S HEBREW AND CHALDEE CONCORDANCE

of the OLD TESTAMENT; being an attempt at a Verbal Connection between the Original and the English Translations: with Indexes, a List of the Proper Names and their occurrences, &c. &c. 2 vols. royal 8vo. £3. 13s. 6d. cloth; large paper, £4. 14s. 6d.

"The labour bestowed upon this important work has seldom, we should suppose, been equalled; and we have the fullest conviction, from the merely cursory examination we are able to give to such a stupendous task, that the result justifies all the labour, time, and money expended upon it. Indeed, the whole book bears the most palpable evidence of honest carefulness and unwearied diligence (the points of prime worth in a Concordance); and wherever we have dipped into its pages (about 1800), we have, in every case, had our opinion of its neatness, accuracy, and lucid order, confirmed and increased."—*LITERARY GAZETTE*.

FAREY.—A TREATISE ON THE STEAM ENGINE,

Historical, Practical, and Descriptive. By JOHN FAREY, Engineer. 4to, illustrated by numerous Woodcuts, and 25 Copper-plates, £5. 5s. boards.

FERGUS.—HISTORY OF UNITED STATES OF AMERICA,

From the Discovery of America to the Election of General Jackson to the Presidency. By the Rev. H. FERGUS. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

FIELD.—POSTHUMOUS EXTRACTS FROM THE

VETERINARY RECORDS OF THE LATE JOHN FIELD. Edited by his Brother, WILLIAM FIELD, Veterinary Surgeon, London. 8vo. 8s. boards.

FITZROY (LADY).—SCRIPTURAL CONVERSATIONS BE-

TWEEN CHARLES and his MOTHER. By Lady CHARLES FITZROY. Fcp. 8vo. 4s. 6d. cloth

FORSTER.—THE STATESMEN OF THE COMMONWEALTH

OF ENGLAND. With an Introductory Treatise on the Popular Progress in English History. By JOHN FORSTER, Esq. 5 vols. fcp. 8vo. with Original Portraits of Pym, Eliot, Hampden, Cromwell, and an Historical Scene after a Picture by Cattermole, £1. 10s. cloth.

The Introductory Treatise, intended as an Introduction to the Study of the Great Civil War in the Seventeenth Century, separately, 2s. 6d. sewed.

The above 5 vols. form Mr. Forster's portion of the Lives of Eminent British Statesmen, by Sir James Mackintosh, the Right Hon. T. P. Courtenay, and John Forster, Esq. 7 vols. fcp. 8vo. with Vignette Titles, £2. 2s. cloth.

FORSTER (REV. C.)—THE HISTORICAL GEOGRAPHY OF

ARABIA; or, the Patriarchal Evidences of Revealed Religion. A Memoir, with illustrative Maps and an Appendix, containing Translations, with an Alphabet and Glossary of the Hamyaritic Inscriptions recently discovered in Hadramaut. By the Rev. CHARLES FORSTER, B.D., one of the Six Preachers in the Cathedral of Christ, Canterbury, and Rector of Stisted, Essex; Author of "Mahometanism Unveiled." 2 vols. 8vo. 30s. cloth.

FORSTER (REV. C.)—THE LIFE OF JOHN JEBB, D.D. F.R.S.,

late Bishop of Limerick. With a Selection from his Letters. By the Rev. CHARLES FORSTER, B.D. Rector of Stisted, Essex, and one of the Six Preachers in the Cathedral of Christ, Canterbury, formerly Domestic Chaplain to the Bishop. Second Edition, 8vo. with Portrait, &c. 16s. cloth.

FOSBROKE.—A TREATISE ON THE ARTS, MANNERS,

MANUFACTURES, and INSTITUTIONS OF THE GREEKS and ROMANS. By the Rev. T. D. FOSBROKE, &c. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

GERTRUDE.

A Tale. By the Author of "Amy Herbert." Edited by the Rev. WILLIAM SEWELL, B.D. of Exeter College, Oxford. 2 vols. fcp. 8vo. 9s. cloth.

"A book the influences of which cannot fail to be salutary. Practice without profession, brought to bear upon the vicissitudes of every-day life, the power of forbearance and gentleness, and of sacrifice which is to find in itself its recompense,—such are the themes here set forth in an agreeable style and an interesting story. Clear and discriminating glimpses of character, and the absence of bitterness and offence, constitute the great charm of this elegant writer and warrants us in cordially recommending her 'Gertrude' as pleasant and profitable reading."—*ATHENÆUM*.

GLEIG.—LIVES OF MOST EMINENT BRITISH MILITARY COMMANDERS. By the Rev. G. R. GLEIG. 3 vols. fcp. 8vo. with Vignette Titles, 18s. cloth.**GLENDINNING.—PRACTICAL HINTS ON THE CULTURE OF THE PINE APPLE.** By R. GLENDINNING, Gardener to the Right Hon. Lord Rolle, Bicton. 12mo. with Plan of a Pinery, 5s. cloth.**GOLDSMITH'S (OLIVER) POETICAL WORKS.**

Illustrated with Engravings on Wood, from Designs by the Members of the Etching Club. Square crown 8vo. uniform with "Thomson's Seasons," 21s. cloth; bound in morocco, by Hayday, £1. 16s. [In October.

GOOD.—THE BOOK OF NATURE.

A Popular Illustration of the General Laws and Phenomena of Creation. By JOHN MASON GOOD, M.D. F.R.S., &c. Third Edition, corrected. 3 vols. fcp. 8vo. 24s. cloth.

GRAHAM.—ENGLISH; OR, THE ART OF COMPOSITION

explained in a Series of Instructions and Examples. By G. F. GRAHAM. Second Edition, revised and improved. Fcp. 8vo. 7s. cloth.

GRANT (MRS.)—LETTERS FROM THE MOUNTAINS.

Being the Correspondence with her Friends, between the years 1773 and 1803. By MRS. GRANT, of Laggan. Sixth Edition. Edited, with Notes and Additions, by her son, J. P. GRANT, Esq. 2 vols. post 8vo. 21s. cloth.

GRANT (MRS. OF LAGGAN).—MEMOIR AND CORRESPONDENCE of the late Mrs. Grant, of Laggan, Author of "Letters from the Mountains," "Memoirs of an American Lady," &c. &c. Edited by her Son, J. P. GRANT, Esq. Second Edition. 3 vols. post 8vo. with Portrait, 31s. 6d. cloth.**GRATTAN.—THE HISTORY OF THE NETHERLANDS,**

From the Invasion by the Romans to the Belgian Revolution in 1830. By T. C. GRATTAN, Esq. Fcp. 8vo. with Vignette Title, 6s. cloth.

GRAY.—FIGURES OF MOLLUSCOUS ANIMALS,

Selected from various Authors. Etched for the Use of Students. By MARIA EMMA GRAY. Vol. I. 8vo. with 78 plates of Figures, 12s. cloth.

GRAY (J. E.)—THE GENERA OF MAMMALIA;

comprising their Generic Characters—a Notice of the Habits of each Genus—and a Short Character of each of the well-established species, referred to the several genera. By JOHN EDWARD GRAY, Esq. Keeper of the Zoological Collection of the British Museum. Imp. 4to. uniform with Gray and Mitchell's Ornithology; Illustrated with 175 Plates.

. To be published in Monthly Parts, 12s. each; each part to consist of 4 coloured and 3 plain Plates, with accompanying Letter-press. The work will not exceed 25 Parts. Publication will commence when 150 Subscriber's Names have been received.

GRAY AND MITCHELL'S ORNITHOLOGY.—THE GENERA

OF BIRDS; comprising their Generic Characters, a Notice of the Habits of each Genus, and an extensive List of Species, referred to their several Genera. By GEORGE ROBERT GRAY, Acad. Imp. Georg. Florent. Soc. Corresp. Senior Assistant of the Zoological Department, British Museum; and Author of the "List of the Genera of Birds," &c. &c. Illustrated with Three Hundred and Fifty imperial quarto Plates, by DAVID WILLIAM MITCHELL.

In course of publication, in Monthly Parts, 10s. 6d. each; each Part consisting generally of four imperial quarto coloured Plates and Three plain, and accompanying Letterpress; giving the Generic Characters, short Remarks on the Habits, and a List of Species of each Genus as complete as possible. The uncoloured Plates contain the Characters of all the Genera of the various Sub-families, consisting of numerous details of Heads, Wings, and Feet, as the case may require, for pointing out their distinguishing Characters.

. The work will not exceed Fifty Monthly Parts. [No. 18 was published Oct. 1st.

GREENER.—THE GUN;

Or, a Treatise on the various Descriptions of Small Fire-Arms. By W. GREENER, Inventor of an improved method of Firing Cannon by Percussion, &c. 8vo. with Illustrations, 15s. boards.

GREENWOOD (COL.)—THE TREE-LIFTER;

Or, a New Method of Transplanting Trees. By Col. GEO. GREENWOOD. 8vo. with an Illustrative Plate, 7s. cloth.

GUEST.—THE MABINOIGION,

From the *Llyfr Coch o Hergest*, or Red Book of Hergest, and other ancient Welsh MSS.: with an English Translation and Notes. By Lady CHARLOTTE GUEST. Parts 1 to 6. Royal 8vo. 8s. each, sewed in covers.

CONTENTS:—Part 1. The Lady of the Fountain.

Part 2. Peredur Ab Evrawc; a Tale of Chivalry.

Part 3. The Arthurian Romance of Geraint, the Son of Erbin.

Part 4. The Romance of Kilhwch and Olwen.

Part 5. The Dream of Rhonabwy, and the Tale of Pwyll Prince of Dyved.

Part 6. Branwen, the Daughter of Llyr; Manawyddan, the Son of Llyr; and Math, the Son of Mathonwy.

GUICCIARDINI (F.)—THE MAXIMS OF FRANCIS GUIC-

CIARDINI, the Historian. Translated by EMMA MARTIN, Author of "A Short History of Ireland." With Notes, and Parallel Passages from the works of Machiavelli, Lord Bacon, Pascal, Rochefoucault, Montesquieu, Burke, Prince Talleyrand, Guizot, and others. With a Sketch of the Author's Life. Square fcp. 8vo. [In October.

GWILT.—AN ENCYCLOPÆDIA OF ARCHITECTURE;

Historical, Theoretical, and Practical. By JOSEPH GWILT, Esq. F.S.A. Illustrated with upwards of 1000 Engravings on Wood, from Designs by J. S. GWILT. 1 thick vol. 8vo. containing nearly 1300 closely-printed pages, £2. 12s. 6d. cloth.

"Gwilt's Encyclopædia ranks high as a work for professional students, containing the mathematics of architecture, with copious details upon all the technicalities of the science. It is a work which no professed architect or builder should be without."—WESTMINSTER REVIEW.

HALL.—NEW GENERAL LARGE LIBRARY ATLAS OF

FIFTY-THREE MAPS, on Colomblie Paper; with the Divisions and Boundaries carefully coloured. Constructed entirely from New Drawings, and engraved by SIDNEY HALL. New Edition, thoroughly revised and corrected; including all the Alterations rendered necessary by the recent Official Surveys, the New Roads on the Continent, and a careful Comparison with the authenticated Discoveries published in the latest Voyages and Travels. Folded in half, Nine Guineas, half-bound in Russia; full size of the Maps, Ten Pounds, half-bd. Russia.

The following Maps have been re-engraved, from entirely new designs:—Ireland, South Africa, Turkey in Asia; the following have been materially improved:—Switzerland, North Italy, South Italy, Egypt, Central Germany, Southern Germany, Greece, Austria, Spain and Portugal; a new map of China, corrected from the recent government survey of the coast from Canton to Nankin (to which is appended, the Province of Canton, on an enlarged scale, in a separate compartment), has since been added.

HALSTED.—LIFE AND TIMES OF RICHARD THE THIRD,

as Duke of Gloucester and King of England: in which all the Charges against him are carefully investigated and compared with the Statements of the Cotemporary Authorities. By CAROLINE A. HALSTED, Author of "The Life of Margaret Beaufort, Mother of King Henry VII." and "Obligations of Literature to the Mothers of England." 2 vols. 8vo. with a Portrait from an Original Picture in the possession of the Right Hon. Lord Stafford, never before engraved, and other illustrations, £1. 10s. cloth.

HANNAM.—THE ECONOMY OF WASTE MANURES:

a Treatise on the Nature and Use of Neglected Fertilizers. By JOHN HANNAM. Written for the Yorkshire Agricultural Society, and published by permission of the Council. A New Edit. Fcp. 8vo. [In the press.

"This little book not only teaches how the manures already at the command of the farmer may be economised, but points out numerous sources whence fertilisers may be obtained, which are at present totally wasted. The work is worthy the attention of the practical agriculturist, and also of the public economist."—TAIT'S MAGAZINE.

HAND-BOOK OF TASTE;

Or, How to Observe Works of Art, especially Cartoons, Pictures, and Statues. By FABIUS PICTOR. 3d Edition. Fcp. 8vo. 3s. boards.

HANSARD.—TROUT AND SALMON FISHING IN WALES.

By G. A. HANSARD. 12mo. 6s. 6d. cloth.

HARRIS.—THE HIGHLANDS OF ÆTHIOPIA;

Being the Account of Eighteen Months' Residence of a British Embassy to the Christian Court of Shoa. By Major Sir W. C. HARRIS, Author of "Wild Sports in Southern Africa," &c. 2d Edition. 3 vols. 8vo. with Map and Illustrations, £2. 2s. cloth.

HAWES.—TALES OF THE NORTH AMERICAN INDIANS,

And Adventures of the Early Settlers in America; from the landing of the Pilgrim Fathers, in 1620, to the Time of the Declaration of Independence. By BARBARA HAWES. Fcp. 8vo. with Frontispiece, 6s. cloth.

HAWKER.—INSTRUCTIONS TO YOUNG SPORTSMEN

In all that relates to Guns and Shooting. By Lieut.-Col. P. HAWKER. 9th Edit. corrected, enlarged, and improved, with Eighty-five Plates and Woodcuts by Adlard and Branston, from Drawings by C. Varley, Dickes, &c. 8vo. £1. 1s. cloth.

HAYDON.—LECTURES ON PAINTING AND DESIGN :

Delivered at the London Institution, the Royal Institution, Albemarle Street, to the University of Oxford, &c. By H. R. HAYDON, Historical Painter. With Designs drawn on Wood by the Author, and engraved by Edward Evans. 8vo. 12s. cloth.

HENSLOW.—THE PRINCIPLES OF DESCRIPTIVE AND PHYSIOLOGICAL BOTANY. By J. S. HENSLOW, M.A. F.L.S. &c. Fcp. 8vo. with Vignette Title, and nearly 70 Woodcuts, 6s. cloth.**HERSCHEL.—A TREATISE ON ASTRONOMY.**

By Sir JOHN HERSCHEL. New Edition. Fcp. 8vo. Vignette Title, 6s. cloth.

HERSCHEL.—A PRELIMINARY DISCOURSE ON THE STUDY OF NATURAL PHILOSOPHY. By Sir JOHN HERSCHEL. New Edition. Fcp. 8vo. with vignette title, 6s. cloth.**HINTS ON ETIQUETTE AND THE USAGES OF SOCIETY :**

With a Glance at Bad Habits. By *Amyss*. "Manners make the man." 24th Edition, revised (with additions) by a Lady of Rank. Fcp. 8vo. 2s. 6d. cloth, gilt edges.

General Observations; Introductions—Letters of Introduction—Marriage—Dinners—Smoking; Snuff—Fashion—Dress—Music—Dancing—Conversation—Advice to Tradespeople—Visiting; Visiting Cards—Cards—Tattling—Of General Society.

HOARE.—A DESCRIPTIVE ACCOUNT OF A NEW METHOD of PLANTING and MANAGING the ROOTS of GRAPE VINES. By CLEMENT HOARE, Author of "A Treatise on the Cultivation of the Grape Vine on Open Walls." 12mo. 5s. cloth.**HOARE.—A PRACTICAL TREATISE ON THE CULTIVATION OF THE GRAPE VINE ON OPEN WALLS.** By CLEMENT HOARE. 3d Edition. 8vo. 7s. 6d. cloth.**HOBBS.—ENGLISH WORKS OF THOMAS HOBBS,**

Of Malmesbury; now first collected by Sir WILLIAM MOLESWORTH, Bart.

The English Works, Vols. 1 to 6 and 8 to 10, and the Latin Works, Vols. 1 to 3, 10s. each.—Vols. 8 and 9, comprising the Translation of Thucydides, are not sold separately.

HOLLAND.—PROGRESSIVE EDUCATION;

Or, Considerations on the Course of Life. Translated from the French of Madame Necker de Saussure. By Miss HOLLAND. 3 vols. fcp. 8vo. 19s. 6d. cloth.

. The Third Volume, forming an appropriate conclusion to the first two, separately, 7s. 6d.

HOLLAND.—A TREATISE ON THE MANUFACTURES IN METAL. By J. HOLLAND, Esq. 3 vols. fcp. Vignette Titles, about 300 Woodcuts, 18s. cloth.**HOLLAND.—MEDICAL NOTES AND REFLECTIONS.**

By HENRY HOLLAND, M.D. F.R.S. &c. Fellow of the Royal College of Physicians, Physician Extraordinary to the Queen, and Physician in Ordinary to His Royal Highness Prince Albert. 2d Edition. 8vo. 18s. cloth.

HOOK (DR. W. F.)—THE LAST DAYS OF OUR LORD'S

MINISTRY: a Course of Lectures on the principal Events of Passion Week. By WALTER FARQUHAR HOOK, D.D. Vicar of Leeds, Prebendary of Lincoln, and Chaplain in Ordinary to the Queen. 4th Edition. Fcp. 8vo. 6s. cloth.

HOOKER.—THE BRITISH FLORA,

In Two Vols. Vol. 1; comprising Phanogamous or Flowering Plants, and the Ferns. By Sir WILLIAM JACKSON HOOKER, K.H. LL.D. F.R.A. and L.S. &c. &c. Fifth Edition, with Additions and Corrections; and 173 Figures illustrative of the Umbelliferous Plants, the Composite Plants, the Grasses, and the Ferns. 8vo. with 12 Plates; 14s. plain; with the plates coloured, 24s. cloth.

Vol. 2, in Two Parts, comprising the Cryptogamia and Fungi, completing the British Flora, and forming Vol. 5, Parts 1 and 2, of Smith's English Flora, 24s. boards.

HOOKER AND TAYLOR.—MUSCOLOGIA BRITANNICA.

Containing the Mosses of Great Britain and Ireland, systematically arranged and described; with Plates, illustrative of the character of the Genera and Species. By Sir W. J. HOOKER and T. TAYLOR, M.D. F.L.S., &c. 2d Edition, 8vo. enlarged, 31s. 6d. plain; £3. 3s. coloured.

HORNE (THE REV. T. H.)—AN INTRODUCTION TO THE

CRITICAL STUDY and KNOWLEDGE of the HOLY SCRIPTURES. By THOMAS HARTWELL HORNE, B.D. of St. John's College, Cambridge; Rector of the united Parishes of St. Edmund the King and Martyr, and St. Nicholas Acons, Lombard Street; Prebendary of St. Paul's. 8th Edition, corrected and enlarged. Illustrated with numerous Maps and Facsimiles of Biblical Manuscripts. 4 vols. 8vo. (Vol. 2 in 2 Parts), £3. 3s. boards.

HORNE (THE REV. T. H.)—A COMPENDIOUS INTRODUCTION to the STUDY of the BIBLE. By THOMAS HARTWELL HORNE, B.D. of St. John's College, Cambridge. Being an Analysis of his "Introduction to the Critical Study and Knowledge of the Holy Scriptures." 7th Edition, corrected and enlarged. 12mo. with Maps and other Engravings, 9s. boards.

HORSLEY (BISHOP).—BIBLICAL CRITICISM

On the first Fourteen Historical Books of the Old Testament; and on the first Nine Prophetical Books. By SAMUEL HORSLEY, LL.D. F.R.S. F.S.A. Lord Bishop of St. Asaph. 2d Edition, containing Translations by the Author never before published, together with copious Indices. 2 vols. 8vo. £1. 10s. cloth.

By the same Author,
THE BOOK of PSALMS; translated from the Hebrew: with Notes, explanatory and critical. Fourth Edition. 8vo. 12s. cloth.

HOWITT (MARY).—THE CHILD'S PICTURE AND VERSE

BOOK, commonly called "Otto Speckter's Fable Book." Translated by MARY HOWITT: With French and German on corresponding pages, and illustrated with 100 Engravings on Wood by G. F. Sargent. 2d Edition. Square 12mo. 7s. 6d. boards.

HOWITT (MARY).—THE H—— FAMILY: TRALINNAN;

AXEL and ANNA; and other Tales. By FREDRIKA BREMER. Translated by MARY HOWITT. 2 vols. post 8vo. with Portrait of the Author, 21s. boards.

THE NEIGHBOURS.

A Story of Every-day Life in Sweden. By FREDRIKA BREMER. Translated by MARY HOWITT. 3d Edition, revised and corrected. 2 vols. post 8vo. 18s. boards.

THE PRESIDENT'S DAUGHTERS.

Including NINA. By FREDRIKA BREMER. Translated by MARY HOWITT. 3 vols. post 8vo. 31s. 6d. boards.

THE HOME.

Or, Family Cares and Family Joys. By FREDRIKA BREMER. Translated by MARY HOWITT. 2d Edition, revised and corrected. 2 vols. post 8vo. 21s. boards.

A NEW SKETCH OF EVERY-DAY LIFE:—

A DIARY. Together with STRIFE and PEACE. By FREDRIKA BREMER. Translated by MARY HOWITT. 2 vols. post 8vo. 21s. boards.

HOWITT.—THE RURAL LIFE OF ENGLAND.

By WILLIAM HOWITT. 3d Edition, corrected and revised. Medium 8vo. with Engravings on wood, by Bewick and Williams, uniform with "Visits to Remarkable Places," 21s. cloth.

Life of the Aristocracy.

Life of the Agricultural Population.

Picturesque and Moral Features of the Country.

Strong Attachment of the English to Country Life.

The Forests of England.

Habits, Amusements, and Condition of the People; in which are introduced Two New Chapters, descriptive of the Rural Watering Places, and Education of the Rural Population.

HOWITT.—GERMAN EXPERIENCES:

Addressed to the English, both Goers Abroad and Stayers at Home. By WILLIAM HOWITT. Fcp. 8vo. 7s. 6d. cloth.

HOWITT.—VISITS TO REMARKABLE PLACES:

Old Halls, Battle-Fields, and Scenes illustrative of Striking Passages in English History and Poetry. By WILLIAM HOWITT. New Edition. Medium 8vo. with 40 Illustrations by S. Williams, 21s. cloth.

SECOND SERIES, chiefly in the Counties of DURHAM and NORTHUMBERLAND, with a Stroll along the BORDER. Medium 8vo. with upwards of 40 highly-finished Woodcuts, from Drawings made on the spot for this work, by Messrs. Carmichael, Richardson, and Weld Taylor, 21s. cloth.

HOWITT.—THE LIFE AND ADVENTURES OF JACK OF

THE MILL, commonly called "Lord Othmill;" created, for his eminent services, Baron Waldeck, and Knight of Kitticottie; a Fireside Story. By WILLIAM HOWITT. 2d Edition, 2 vols. fcp. 8vo. with 46 Illustrations on Wood by G. F. Sargent, 12s. cloth.

HOWITT.—THE RURAL AND SOCIAL LIFE OF GERMANY:

With Characteristic Sketches of its Chief Cities and Scenery. Collected in a General Tour, and during a Residence in that Country in the Years 1840-42. By WILLIAM HOWITT, Author of "The Rural Life of England," &c. Med. 8vo. with above 50 Illustrations, 21s. cloth.

HOWITT.—WANDERINGS OF A JOURNEYMAN TAILOR,

through EUROPE and the EAST, during the years 1824 to 1840. By P. D. HOLTHAUS, from Werdohl, in Westphalia. Translated from the Third German Edition, by WILLIAM HOWITT, Author of "The Rural and Social Life of Germany," &c. Fcp. 8vo. with Portrait of the Tailor, 6s. cloth.

HOWITT.—THE STUDENT-LIFE OF GERMANY.

From the Unpublished MSS. of Dr. Cornelius. By WILLIAM HOWITT. 8vo. with 24 Wood-Engravings, and Seven Steel Plates, 21s. cloth.

HOWITT.—COLONISATION AND CHRISTIANITY:

A Popular History of the Treatment of the Natives, in all their Colonies, by the Europeans. By WILLIAM HOWITT. Post 8vo. 10s. 6d. cloth.

HOWITT.—THE BOY'S COUNTRY BOOK:

Being the real Life of a Country Boy, written by himself; exhibiting all the Amusements, Pleasures, and Pursuits of Children in the Country. Edited by WILLIAM HOWITT, Author of "The Rural Life of England," &c. 2d Edition. Fcp. 8vo. with 40 Woodcuts, 8s. cloth.

"A capital work; and, we are inclined to think, Howitt's best in any line."—*QUARTERLY REVIEW*.

HOWITT (RICHARD).—IMPRESSIONS OF AUSTRALIA

FELIX, during a Four Years' Residence in that Colony: with particular reference to the Prospects of Emigrants. With Notes of a Voyage round the World, Australian Poems, &c. By RICHARD HOWITT. Fcp. 8vo. 7s. cloth.

HUDSON.—PLAIN DIRECTIONS FOR MAKING WILLS

In Conformity with the Law, and particularly with reference to the Act 7 Will. 4 and 1 Vict. c. 26. To which is added, a clear Exposition of the Law relating to the distribution of Personal Estate in the case of Intestacy; with two Forms of Wills, and much useful information, &c. By J. C. HUDSON, Esq. 13th Edition, corrected, with notes of cases judicially decided since the above Act came into operation. Fcp. 8vo. 2s. 6d.

HUDSON.—THE EXECUTOR'S GUIDE.

By J. C. HUDSON, Esq. of the Legacy Duty Office, London; Author of "Plain Directions for Making Wills," and "The Parent's Hand-book." Fourth Edition. Fcp. 8vo. 5s. cloth.

. These two works may be had in one volume, 7s. cloth.

HUDSON.—THE PARENT'S HAND-BOOK:

Or, Guide to the Choice of Professions, Employments, and Situations; containing useful and practical Information on the subject of placing out Young Men, and of obtaining their Education with a view to particular occupations. By J. C. HUDSON, Esq. Author of "Plain Directions for Making Wills." Fcp. 8vo. 5s. cloth.

"A 'Guide to the Choice of Professions, Employments, and Situations; containing useful and practical Information on the subject of Placing Out Young Men, and of Educating them with a view to particular occupations.' All true,—a hand-book that should not merely be thoroughly consulted by every parent and guardian who has any share in the directing of a young man to the choice mentioned, but which should be studied anxiously by every youth who meditates taking a decisive step in relation to his future welfare and happiness. The liberal professions have engaged Mr. Hudson in his Guide; and on every branch which his hand-book comprises, we are convinced that nowhere else will so much that is good and accurate be found in a printed shape; while, taking the whole circle of his subjects, nothing at all approaching its usefulness, in the same way, can be found in our language. One wonders how and where Mr. Hudson could gather so many minute and practically-valuable facts, extending even to a close account of necessary expenses. His book is the production of a sensible, prudent, philanthropic, earnest, and widely-informed man."—*MONTHLY REVIEW*.

HUMPHREYS.—THE ILLUMINATED BOOKS OF THE

MIDDLE AGES.—A History of Illuminated Books, from the IVth to the XVIIth Century. By HENRY NOEL HUMPHREYS. Illustrated by a Series of Specimens, consisting of an entire Page, of the exact Size of the Original, from the most celebrated and splendid MSS. in the Imperial and Royal Libraries of Vienna, Moscow, Paris, Naples, Copenhagen, and Madrid;—from the Vatican, Escorial, Ambrosian, and other great Libraries of the Continent;—and from the rich Public, Collegiate, and Private Libraries of Great Britain; superbly printed in Gold, Silver, and Colours.

In course of publication in Parts. Parts 1 and 2, each containing Three Plates, with Descriptions, Imperial Quarto (15 in. by 11), splendidly printed, in gold, silver, and colours, in imitation of the originals, as accurate as can be produced by mechanical means, 12s.; LARGE PAPER, on Half Imperial (21½ in. by 15), to prevent folding the large Plates, 21s.

Six Parts to form a Volume, Four Volumes completing the work.

HUNT.—RESEARCHES ON LIGHT:

An Examination of all the Phenomena connected with the Chemical and Molecular Changes produced by the Influence of the Solar Rays; embracing all the known Photographic Processes, and new Discoveries in the Art. By ROBERT HUNT, Secretary of the Royal Cornwall Polytechnic Society. 8vo. with Plate and Woodcuts, 10s. 6d. cloth.

ILLUMINATED CALENDAR (THE).—THE ILLUMINATED

CALENDAR and HOME DIARY for 1846; containing 12 pages of *fac-simile* from the Calendar of the rich missal of the Duke of Anjou, styled King of Sicily and Jerusalem; also 24 pages of Diary, each illuminated with an elaborate Border taken from the same MS.; and an Illuminated Title. The binding designed from the framework of one of the miniature pictures of the same MS. Imperial 8vo. 42s. bound in an appropriate ornamental cover. [*In the press*.]

. The elaborate gothic traceries of this MS. form one of the finest monuments of the art of illuminating. It was executed towards the close of the fourteenth century, more than a century earlier than the "Hours of Anne of Brittany," which formed the subject of the Calendar for 1844; and in style and execution it exhibits a totally different style of art from that work.

. The Illuminated Calendar and Home Diary, for 1845; copied from the Manuscript of the "Hours of Anne of Brittany." Imp. 8vo. in emblazoned printing and binding, 42s.

JACKSON.—PICTORIAL FLORA ;

Or, British Botany delineated, in 1500 Lithographic Drawings of all the Species of Flowering Plants indigenous to Great Britain; illustrating the descriptive works on English Botany of Hooker, Lindley, Smith, &c. By Miss JACKSON. 8vo. 15s. cloth.

JAMES.—LIVES OF MOST EMINENT FOREIGN STATESMEN.

By G. P. R. JAMES, Esq., and E. E. CROWE, Esq. 5 vols. fcp. 8vo. Vignette Titles, 30s. cloth.

JAMES.—A HISTORY OF THE LIFE OF EDWARD THE

BLACK PRINCE, and of various Events connected therewith, which occurred during the Reign of Edward III. King of England. By G. P. R. JAMES, Esq. 2d Edition. 2 vols. fcp. 8vo. Map, 15s. cloth.

JEBB (BISHOP).—PRACTICAL THEOLOGY ;

comprising Discourses on the Liturgy and Principles of the United Church of England and Ireland; Critical and other Tracts; and a Speech delivered in the House of Peers in 1824. By JOHN JEBB, D.D. F.R.S. Bishop of Limerick, Ardfert, and Aghadoc. 2d Edition. 2 vols. 8vo. 24s. cloth.

By the same Author,

PASTORAL INSTRUCTIONS, on the Character and Principles of the Church of England, selected from his former Publications. A New Edition. Fcp. 8vo. 6s. cloth.

JEBB (BISHOP) AND KNOX (ALEXANDER).—THIRTY

YEARS' CORRESPONDENCE between John Jebb, D.D. F.R.S. Bishop of Limerick, Ardfert, Aghadoc, and Alexander Knox, Esq. M.R.I.A. Edited by the Rev. CHARLES FORSTER, B.D. Rector of Stisted, Essex, and one of the Six Preachers in the Cathedral of Christ, Canterbury, formerly Domestic Chaplain to Bishop Jebb. 2d Edit. 2 vols. 8vo. 38s. cloth.

JEFFREY.—CONTRIBUTIONS TO THE EDINBURGH

REVIEW. By FRANCIS JEFFREY, now one of the Judges of the Court of Session in Scotland. 4 vols. 8vo. 48s. cloth.

JOHNSON.—THE FARMER'S ENCYCLOPÆDIA,

And Dictionary of Rural Affairs: embracing all the recent Discoveries in Agricultural Chemistry; adapted to the comprehension of unscientific readers. By CURTHERBERT W. JOHNSON, Esq. F.R.S. Barrister-at-Law, Corresponding Member of the Agricultural Society of Königsberg, and of the Maryland Horticultural Society; Author of several of the Prize Essays of the Royal Agricultural Society of England, and other Agricultural Works; Editor of the "Farmer's Almanack," &c. 1 thick vol. 8vo. illustrated by Wood Engravings of the best and most improved Agricultural Implements, £2. 10s. cloth.

KANE.—ELEMENTS OF CHEMISTRY ;

Including the most Recent Discoveries and Applications of the Science to Medicine and Pharmacy, and to the Arts. By ROBERT KANE, M.D. M.R.I.A., Professor of Natural Philosophy to the Royal Dublin Society. 8vo. with 236 Woodcuts, 24s. cloth.

KANE.—THE INDUSTRIAL RESOURCES OF IRELAND.

By ROBERT KANE, M.D. Secretary to the Council of the Royal Irish Academy, Professor of Natural Philosophy to the Royal Dublin Society, and of Chemistry to the Apothecaries' Hall of Ireland. 2d Edition. Post 8vo. 7s. cloth.

KATER AND LARDNER.—A TREATISE ON MECHANICS.

By Captain KATER and Dr. LARDNER. New Edition. Fcp. 8vo. Vignette Title, and 19 Plates, comprising 224 distinct figures, 6s. cloth.

KEIGHTLEY.—OUTLINES OF HISTORY,

From the Earliest Period. By THOMAS KEIGHTLEY, Esq. New Edition, corrected and considerably improved. Fcp. 8vo. 6s. cloth; or 6s. 6d. bound.

KEON (M. G.)—A HISTORY OF THE JESUITS,

Literary, Social, and Political, from the Birth of Ignatius Loyola to the present time. By Miles Gerald Keon. 8vo. [Preparing for publication.]

KIRBY & SPENCE.—AN INTRODUCTION TO ENTOMOLOGY ;

Or, Elements of the Natural History of Insects: comprising an account of noxious and useful Insects, of their Metamorphoses, Food, Stratagems, Habitations, Societies, Motions, Noises, Hybernation, Instinct, &c. By W. KIRBY, M.A. F.R.S. & L.S. Rector of Barham; and W. SPENCE, Esq. F.R.S. & L.S. 6th Edit. corrected and much enlarged. 2 vols. 8vo. 31s. 6d. cloth.

The first two volumes of the "Introduction to Entomology" are published as a separate work, distinct from the third and fourth volumes, and, though much enlarged, at a considerable reduction of price, in order that the numerous class of readers who confine their study of insects to that of their manners and economy, need not be burthened with the cost of the technical portion of the work, relating to their anatomy, physiology, &c.

KNAPP.—GRAMINA BRITANNICA ;

Or, Representations of the British Grasses: with Remarks and occasional Descriptions. By I. L. KNAPP, Esq. F.L.S. & A.S. 2d Edition. 4to. with 118 Plates, beautifully coloured, £3. 16s. boards.

KNOX (ALEXANDER).—REMAINS OF ALEXANDER KNOX,
Esq. of Dublin, M.R.I.A., containing Essays, chiefly explanatory, of Christian Doctrine, and Confidential Letters, with Private Papers, illustrative of the Writer's Character. Sentiments, and Life. 3d Edition, 4 vols. 8vo. £2. 8s. cloth.

LAING.—NOTES ON THE SCHISM FROM THE CHURCH OF ROME, called the GERMAN-CATHOLIC CHURCH, instituted by J. Ronge and I. Czerzki, in October 1844, on occasion of the Pilgrimage to the Holy Coat at Treves. By S. LAING, Esq. Author of "Notes of a Traveller," "The Chronicles of the Kings of Norway," &c. Fcp. 8vo. 5s. cloth.

LAING.—THE CHRONICLE OF THE KINGS OF NORWAY,
From the Earliest Period of the History of the Northern Sea Kings to the Middle of the Twelfth Century, commonly called *The Heimskringla*. Translated from the Icelandic of Snorrio Sturleson, with Notes, and a Preliminary Discourse, by SAMUEL LAING, Author of "Notes of a Traveller," &c. 3 vols. 8vo. 36s. cloth.

LAING.—JOURNAL OF A RESIDENCE IN NORWAY,
During the years 1834, 1835, and 1836; made with a view to inquire into the Rural and Political Economy of that Country, and the Condition of its Inhabitants. By SAMUEL LAING, Esq. 2d Edition. 8vo. 14s. cloth.

LAING.—NOTES OF A TRAVELLER,
On the Social and Political State of France, Prussia, Switzerland, Italy, and other parts of Europe, during the present century. By SAMUEL LAING, Esq. 2d Edition. 8vo. 16s. cloth.

LAING.—A TOUR IN SWEDEN,
In 1838; comprising observations on the Moral, Political, and Economical State of the Swedish Nation. By SAMUEL LAING, Esq. 8vo. 12s. cloth.

LARDNER'S CABINET CYCLOPÆDIA;
Comprising a Series of Original Works on History, Biography, Literature, the Sciences, Arts, and Manufactures. Conducted and edited by Dr. LARDNER.

The Series, complete, in One Hundred and Thirty-three Volumes, £39. 18s. The works, separate, 6s. per volume.

LARDNER AND WALKER.—A TREATISE ON ELECTRICITY, MAGNETISM, and METEOROLOGY. By D. LARDNER, LL.D. F.R.S., and C. V. WALKER, Secretary of the Electrical Society. 2 vols. fcp. 8vo. with Vignette Title, 12s. cloth.

LARDNER.—A TREATISE ON HEAT.
By D. LARDNER, LL.D., &c. Fcp. 8vo. with Woodcuts and Vignette Title, 6s. cloth.

LARDNER.—A TREATISE ON HYDROSTATICS AND PNEUMATICS. By Dr. LARDNER. New Edition. Fcp. 8vo. 6s. cloth.

LARDNER.—A TREATISE ON ARITHMETIC.
By D. LARDNER, LL.D. F.R.S. Fcp. 8vo. with Vignette Title, 6s. cloth.

LARDNER.—A TREATISE ON GEOMETRY,
And its Application to the Arts. By Dr. LARDNER. Fcp. 8vo. Vignette Title, and upwards of 200 figures, 6s. cloth.

LECTURES ON POLARISED LIGHT,
Delivered before the Pharmaceutical Society, and in the Medical School of the London Hospital. 8vo. illustrated by above 50 Woodcuts, 5s. 6d. cloth.

L. E. L.—THE POETICAL WORKS OF LETITIA ELIZABETH LONDON. New Edition, 4 vols. fcp. 8vo. with Illustrations by Howard, &c. 28s. cloth lettered; or handsomely bound in morocco, with gilt edges, £2. 4s.

The following Works separately:—

The IMPROVISATRICE. Fcp. 10s. 6d. cloth. | The GOLDEN VIOLET. Fcp. 8vo. 10s. 6d. cloth.

The VENETIAN BRACELET. 10s. 6d. cloth. | The TROUBADOUR. Fcp. 8vo. 10s. 6d. cloth.

LEE.—TAXIDERMY;

Or, the Art of Collecting, Preparing, and Mounting Objects of Natural History. For the use of Museums and Travellers. By Mrs. R. LEE (formerly Mrs. T. E. Bowdich), Author of "Memoirs of Cuvier," &c. 6th Edition, improved, with an account of a Visit to Walton Hall, and Mr. Waterton's method of Preserving Animals. Fcp. 8vo. with Wood Engravings, 7s. cloth.

LEE.—ELEMENTS OF NATURAL HISTORY.

For the use of Schools and Young Persons: comprising the Principles of Classification, interspersed with amusing and instructive original Accounts of the most remarkable Animals. By Mrs. R. LEE (formerly Mrs. T. E. Bowdich), Author of "Taxidermy," "Memoirs of Cuvier," &c. 12mo. with Fifty-five Woodcuts, 7s. 6d. bound.

LEFEVRE (SIR G.)—AN APOLOGY FOR THE NERVES;

Or, their Importance and Influence in Health and Disease. By Sir GEORGE LEFEVRE, M.D. Fellow of the Royal College of Physicians; late Physician to the British Embassy at the Court of St. Petersburg, &c.; Author of "The Life of a Travelling Physician," "Thermal Comfort," &c. Post 8vo. 9s. cloth.

LEMPRIERE.—A CLASSICAL DICTIONARY;

Containing a copious Account of all the proper Names mentioned in Ancient Authors; with the Value of Coins, Weights, and Measures, used amongst the Greeks and Romans; and a Chronological Table. By T. LEMPRIERE, D.D. 20th Edition, corrected. 8vo. 9s. cloth.

LESLIE (C. R.)—MEMOIRS OF THE LIFE OF JOHN CONSTABLE, Esq. R.A. Composed chiefly of his Letters. By C. R. LESLIE, R.A. Second Edition., with further Extracts from his Correspondence. Small 4to. with two Portraits (one from a new Sketch, by Mr. Leslie, and a Plate of "Spring," engraved by Lucas). 21s. cloth.

"Got up in a peculiar, antique, and handsome manner, congenial to, and worthy of, the subject. The world at large will find much to entertain and instruct in this interesting biography; artists and amateurs, in particular, will derive great instruction, and every class of readers useful intelligence and agreeable amusement. Mr. Leslie has performed his task with infinite taste and discrimination; giving the opinions of a competent authority upon the productions of his contemporary and friend, and bringing out the remarkable qualities and estimable points of poor Constable's amiable private character in every relation of life with unaffected simplicity and consequent effect." LITERARY GAZETTE.

LIFE OF A TRAVELLING PHYSICIAN,

From his first Introduction to Practice; including 20 Years' Wanderings throughout the greater part of Europe. 3 vols. post 8vo. 3 coloured Plates, 31s. 6d. cloth.

LINDLEY.—INTRODUCTION TO BOTANY.

By Prof. J. LINDLEY, Ph.D. F.R.S. L.S. &c. 3d Edition with Corrections and considerable Additions. 8vo. with Six Plates and numerous Woodcuts, 18s. cloth.

LINDLEY.—FLORA MEDICA;

A Botanical Account of all the most important Plants used in Medicine, in different Parts of the World. By JOHN LINDLEY, Ph.D., F.R.S., &c. 8vo. 18s. cloth.

LINDLEY.—A SYNOPSIS OF THE BRITISH FLORA,

Arranged according to the Natural Orders. By Professor JOHN LINDLEY, Ph.D., F.R.S., &c. 3d Edition, with numerous additions, corrections, and improvements, 12mo. 10s. 6d. cloth.

LINDLEY.—THE THEORY OF HORTICULTURE;

Or, an Attempt to explain the Principal Operations of Gardening upon Physiological Principles. By JOHN LINDLEY, Ph.D., F.R.S. 8vo. with illustrations on Wood, 12s. cloth.

This book is written in the hope of providing the intelligent gardener, and the scientific amateur, correctly, with the rationalia of the more important operations of Horticulture: and the author has endeavoured to present to his readers an intelligible explanation, founded upon well-ascertained facts, which they can judge of by their own means of observation, of the general nature of vegetable actions, and of the causes which, while they control the powers of life in plants, are capable of being regulated by themselves. The possession of such knowledge will necessarily teach them how to improve their methods of cultivation, and lead them to the discovery of new and better modes.

LINDLEY.—GUIDE TO ORCHARD AND KITCHEN GARDEN;

Or, an Account of the most valuable Fruits and Vegetables cultivated in Great Britain: with Kalendars of the Work required in the Orchard and Kitchen Garden during every month in the year. By G. LINDLEY, C.M.H.S. Edited by Prof. LINDLEY. 8vo. 16s. bds.

LLOYD.—A TREATISE ON LIGHT AND VISION.

By the Rev. H. LLOYD, M.A., Fellow of Trin. Coll. Dublin. 8vo. 15s. boards.

LORIMER.—LETTERS TO A YOUNG MASTER MARINER,

On some Subjects connected with his Calling. By CHARLES LORIMER. 3d Edition. 12mo. with an Appendix, 5s. 6d. cloth.

LOUDON (MRS.)—THE LADY'S COUNTRY COMPANION;

Or, How to Enjoy a Country Life Rationally. By Mrs. LOUDON, Author of "Gardening for Ladies," &c. Fcp. 8vo. with an Engraving on Steel, and Illustrations on Wood, 7s. 6d. cloth.

"An able and interesting work, forming an excellent manual for the use of those for whom it is especially intended; and admirably calculated, from the information it supplies, to give an increased interest to all those duties and employments incidental to a residence in the country. On these subjects, indeed, Mrs. Loudon's companion cannot fail to be used with great advantage, and, as a book of reference, will always be valuable."—ATHENÆUM.

LOUDON.—SELF-INSTRUCTION

For Young Gardeners, Foresters, Bailiffs, Land Stewards, and Farmers; in Arithmetic, Book-keeping, Geometry, Mensuration, Practical Trigonometry, Mechanics, Land-Surveying, Levelling, Planning and Mapping, Architectural Drawing, and Isometrical Projection and Perspective; with Examples shewing their applications to Horticulture and Agricultural Purposes. By the late J. C. LOUDON, F.L.S. H.S. &c. With a Portrait of Mr. Loudon, and a Memoir by Mrs. Loudon. 8vo. [In October.]

LOUDON.—AN ENCYCLOPÆDIA OF GARDENING;

Presenting, in one systematic view, the History and Present State of Gardening in all Countries, and its Theory and Practice in Great Britain: with the Management of the Kitchen Garden, the Flower Garden, Laying-out Grounds, &c. By J. C. LOUDON, F.L.S. &c. A New Edition, enlarged and much improved. 1 large vol. 8vo. with nearly 1,000 Engravings on Wood, 50s. cloth.

KNOX (ALEXANDER).—REMAINS OF ALEXANDER KNOX,
Esq. of Dublin, M.R.I.A., containing Essays, chiefly explanatory, of Christian Doctrine, and Confidential Letters, with Private Papers, illustrative of the Writer's Character, Sentiments, and Life. 3d Edition, 4 vols. 8vo. £2. 8s. cloth.

LAING.—NOTES ON THE SCHISM FROM THE CHURCH OF
ROME, called the GERMAN-CATHOLIC CHURCH, instituted by J. Ronge and I. Czerzki, in October 1844, on occasion of the Pilgrimage to the Holy Coat at Treves. By S. LAING, Esq. Author of "Notes of a Traveller," "The Chronicles of the Kings of Norway," &c. Fcp. 8vo. 5s. cloth.

LAING.—THE CHRONICLE OF THE KINGS OF NORWAY,
From the Earliest Period of the History of the Northern Sea Kings to the Middle of the Twelfth Century, commonly called *The Heimskringla*. Translated from the Icelandic of Snorro Sturleson, with Notes, and a Preliminary Discourse, by SAMUEL LAING, Author of "Notes of a Traveller," &c. 3 vols. 8vo. 36s. cloth.

LAING.—JOURNAL OF A RESIDENCE IN NORWAY,
During the years 1834, 1835, and 1836; made with a view to inquire into the Rural and Political Economy of that Country, and the Condition of its Inhabitants. By SAMUEL LAING, Esq. 2d Edition. 8vo. 14s. cloth.

LAING.—NOTES OF A TRAVELLER,
On the Social and Political State of France, Prussia, Switzerland, Italy, and other parts of Europe, during the present century. By SAMUEL LAING, Esq. 2d Edition. 8vo. 16s. cloth.

LAING.—A TOUR IN SWEDEN,
In 1838; comprising observations on the Moral, Political, and Economical State of the Swedish Nation. By SAMUEL LAING, Esq. 8vo. 12s. cloth.

LARDNER'S CABINET CYCLOPÆDIA;
Comprising a Series of Original Works on History, Biography, Literature, the Sciences, Arts, and Manufactures. Conducted and edited by Dr. LARDNER.
The Series, complete, in One Hundred and Thirty-three Volumes, £39. 18s. The works, separate, 6s. per volume.

LARDNER AND WALKER.—A TREATISE ON ELECTRICITY,
MAGNETISM, and METEOROLOGY. By D. LARDNER, LL.D. F.R.S., and C. V. WALKER, Secretary of the Electrical Society. 2 vols. fcp. 8vo. with Vignette Title, 12s. cloth.

LARDNER.—A TREATISE ON HEAT.
By D. LARDNER, LL.D., &c. Fcp. 8vo. with Woodcuts and Vignette Title, 6s. cloth.

LARDNER.—A TREATISE ON HYDROSTATICS AND PNEUMATICS. By Dr. LARDNER. New Edition. Fcp. 8vo. 6s. cloth.

LARDNER.—A TREATISE ON ARITHMETIC.
By D. LARDNER, LL.D. F.R.S. Fcp. 8vo. with Vignette Title, 6s. cloth.

LARDNER.—A TREATISE ON GEOMETRY,
And its Application to the Arts. By Dr. LARDNER. Fcp. 8vo. Vignette Title, and upwards of 200 figures, 6s. cloth.

LECTURES ON POLARISED LIGHT,
Delivered before the Pharmaceutical Society, and in the Medical School of the London Hospital. 8vo. illustrated by above 50 Woodcuts, 5s. 6d. cloth.

L. E. L.—THE POETICAL WORKS OF LETITIA ELIZABETH
LANDON. New Edition, 4 vols. fcp. 8vo. with Illustrations by Howard, &c. 28s. cloth lettered; or handsomely bound in morocco, with gilt edges, £2. 4s.

The following Works separately:—

The IMPROVISATRICE. Fcp. 10s. 6d. cloth. | The GOLDEN VIOLET. Fcp. 8vo. 10s. 6d. cloth.

The VENETIAN BRACELET. 10s. 6d. cloth. | The TROUBADOUR. Fcp. 8vo. 10s. 6d. cloth.

LEE.—TAXIDERMY;

Or, the Art of Collecting, Preparing, and Mounting Objects of Natural History. For the use of Museums and Travellers. By Mrs. R. LEE (formerly Mrs. T. E. Bowdich), Author of "Memoirs of Cuvier," &c. 6th Edition, improved, with an Engraving of a Visit to Walton Hall, and Mr. Waterton's method of Preserving Animals. Fcp. 8vo. 7s. cloth. Wood Engravings,

LEE.—ELEMENTS OF NATURAL HIS-

For the use of Schools and Young Persons: comprised interspersed with amusing and instructive original Accounts. By Mrs. R. LEE (formerly Mrs. T. E. Bowdich), Author of "Memoirs of Cuvier," &c. 12mo. with Fifty-five Woodcuts, 7s. 6d.

Classification
de Anier
den

LEFEVRE (SIR G.)—AN APOLOGY FOR THE NERVES ;

Or, their Importance and Influence in Health and Disease. By Sir GEORGE LEFEVRE, M.D. Fellow of the Royal College of Physicians; late Physician to the British Embassy at the Court of St. Petersburg, &c.; Author of "The Life of a Travelling Physician," "Thermal Comfort," &c. Post 8vo. 9s. cloth.

LEMPRIERE.—A CLASSICAL DICTIONARY ;

Containing a copious Account of all the proper Names mentioned in Ancient Authors; with the Value of Coins, Weights, and Measures, used amongst the Greeks and Romans; and a Chronological Table. By T. LEMPRIERE, D.D. 20th Edition, corrected. 8vo. 9s. cloth.

LESLIE (C. R.)—MEMOIRS OF THE LIFE OF JOHN CON-

STABLE, Esq. R.A. Composed chiefly of his Letters. By C. R. LESLIE, R.A. Second Edition., with further Extracts from his Correspondence. Small 4to. with two Portraits (one from a new Sketch, by Mr. Leslie, and a Plate of "Spring," engraved by Lucas). 21s. cloth.

"Got up in a peculiar, antique, and handsome manner, congenial to, and worthy of, the subject. The world at large will find much to entertain and instruct in this interesting biography; artists and amateurs, in particular, will derive great instruction, and every class of readers useful intelligence and agreeable amusement. Mr. Leslie has performed his task with infinite taste and discrimination; giving the opinions of a competent authority upon the productions of his contemporary and friend, and bringing out the remarkable qualities and estimable points of poor Constable's amiable private character in every relation of life with unaffected simplicity and consequent effect."

LITERARY GAZETTE.

LIFE OF A TRAVELLING PHYSICIAN,

From his first Introduction to Practice; including 20 Years' Wanderings throughout the greater part of Europe. 3 vols. post 8vo. 3 coloured Plates, 31s. 6d. cloth.

LINDLEY.—INTRODUCTION TO BOTANY.

By Prof. J. LINDLEY, Ph.D. F.R.S. L.S. &c. 3d Edition with Corrections and considerable Additions. 8vo. with Six Plates and numerous Woodcuts, 18s. cloth.

LINDLEY.—FLORA MEDICA ;

A Botanical Account of all the most important Plants used in Medicine, in different Parts of the World. By JOHN LINDLEY, Ph.D., F.R.S., &c. 8vo. 18s. cloth.

LINDLEY.—A SYNOPSIS OF THE BRITISH FLORA,

Arranged according to the Natural Orders. By Professor JOHN LINDLEY, Ph.D., F.R.S., &c. 3d Edition, with numerous additions, corrections, and improvements, 12mo. 10s. 6d. cloth.

LINDLEY.—THE THEORY OF HORTICULTURE ;

Or, an Attempt to explain the Principal Operations of Gardening upon Physiological Principles. By JOHN LINDLEY, Ph.D., F.R.S. 8vo. with illustrations on Wood, 12s. cloth.

This book is written in the hope of providing the intelligent gardener, and the scientific amateur, correctly, with the rationale of the more important operations of Horticulture; and the author has endeavoured to present to his readers an intelligible explanation, founded upon well-ascertained facts, which they can judge of by their own means of observation, of the general nature of vegetable actions, and of the causes which, while they control the powers of life in plants, are capable of being regulated by themselves. The possession of such knowledge will necessarily teach them how to improve their methods of cultivation, and lead them to the discovery of new and better modes.

LINDLEY.—GUIDE TO ORCHARD AND KITCHEN GARDEN ;

Or, an Account of the most valuable Fruits and Vegetables cultivated in Great Britain: with Kalendars of the Work required in the Orchard and Kitchen Garden during every month in the year. By G. LINDLEY, C.M.H.S. Edited by Prof. LINDLEY. 8vo. 16s. bds.

LLOYD.—A TREATISE ON LIGHT AND VISION.

By the Rev. H. LLOYD, M.A., Fellow of Trin. Coll. Dublin. 8vo. 15s. boards.

LORIMER.—LETTERS TO A YOUNG MASTER MARINER,

On some Subjects connected with his Calling. By CHARLES LORIMER. 3d Edition. 12mo. with an Appendix, 5s. 6d. cloth.

LOUDON (MRS.)—THE LADY'S COUNTRY COMPANION ;

Or, How to Enjoy a Country Life Rationally. By Mrs. LOUDON, Author of "Gardening for Ladies," &c. Fcp. 8vo. with an Engraving on Steel, and illustrations on Wood, 7s. 6d. cloth.

"An able and interesting work, forming an excellent manual for the use of those for whom it is especially intended; and admirably calculated, from the information it supplies, to give an increased interest to all those duties and employments incidental to a residence in the country. On these subjects, indeed, Mrs. Loudon's companion cannot fail to be used with great advantage, and, as a book of reference, will always be valuable."—ATHENÆUM.

LOUDON.—SELF-INSTRUCTION

For Young Gardeners, Foresters, Bailiffs, Land Stewards, and Farmers; in Arithmetic, Book-keeping, Geometry, Mensuration, Practical Trigonometry, Mechanics, Land-Surveying, Levelling, Planning and Mapping, Architectural Drawing, and Isometrical Projection and Perspective; with Examples shewing their applications to Horticulture and Agricultural Purposes. By the late J. C. LOUDON, F.L.S. H.S. &c. With a Portrait of Mr. Loudon, and a Memoir by Mrs. Loudon. 8vo. [In October.]

LOUDON.—AN ENCYCLOPÆDIA OF GARDENING ;

Presenting, in one systematic view, the History and Present State of Gardening in all Countries, and its Theory and Practice in Great Britain: with the Management of the Kitchen Garden, the Flower-Garden, Laying-out Grounds, &c. By J. C. LOUDON, F.L.S. &c. A New Edition, improved. 1 large vol. 8vo. with nearly 1,000 Engravings on Wood, 50s. clc

LOUDON.—AN ENCYCLOPÆDIA OF TREES AND SHRUBS;

being the "Arboretum et Fruticetum Britannicum" abridged: containing the Hardy Trees and Shrubs of Great Britain, Native and Foreign, Scientifically and Popularly Described; with their Propagation, Culture, and Uses in the Arts; and with Engravings of nearly all the Species. Adapted for the use of Nurserymen, Gardeners, and Foresters. By J. C. Loudon, F.L.S. &c. 1 large vol. 8vo. with 2000 Engravings on Wood, £2. 10s. cloth.

The Original Work may be had in 8 vols. 8vo. with above 400 Octavo Plates of Trees, and upwards of 2500 Woodcuts, £10, cloth.

LOUDON.—AN ENCYCLOPÆDIA OF AGRICULTURE;

Comprising the Theory and Practice of the Valuation, Transfer, Laying-out, Improvement, and Management of Landed Property, and of the Cultivation and Economy of the Animal and Vegetable productions of Agriculture: including all the latest Improvements, a general History of Agriculture in all Countries, a Statistical View of its present State, with Suggestions for its future progress in the British Isles; and Supplement, bringing down the work to the year 1844. By J. C. Loudon, F.L.G.Z. and H.S. &c. 5th Edition, 1 large vol. 8vo. with upwards of 1100 Engravings on Wood, by Branstons, £2. 10s. cloth.

The SUPPLEMENT, bringing down Improvements in the art of Field-Culture from 1831 to 1844 inclusive, comprising all the previous Supplements, and illustrated with 65 Engravings on Wood, may be had *separately*, 5s. sewed.

LOUDON.—AN ENCYCLOPÆDIA OF PLANTS;

Including all the Plants which are now found in, or have been introduced into, Great Britain; giving their Natural History, accompanied by such descriptions, engraved figures, and elementary details, as may enable a beginner, who is a mere English reader, to discover the name of every Plant which he may find in flower, and acquire all the information respecting it which is useful and interesting. The Specific Characters by an Eminent Botanist; the Drawings by J. D. C. Sowerby, F.L.S. A New Edition, with New Supplement, comprising every desirable particular respecting all the Plants originated in, or introduced into, Britain between the first publication of the work, in 1829, and January 1840: with a new General Index to the whole work. Edited by J. C. Loudon, prepared by W. H. Baxter, Jun. and revised by George Don, F.L.S.; and 800 new Figures of Plants on Wood, from Drawings by J. D. C. Sowerby, F.L.S. 1 very large vol. 8vo. with nearly 10,000 Wood Engravings, £3. 13s. 6d. cloth.—The last Supplement, *separately*, 8vo. 15s. cloth.

LOUDON.—HORTUS BRITANNICUS:

A Catalogue of all the Plants indigenous to or introduced into Britain. The 3d Edition, with a NEW SUPPLEMENT, prepared, under the direction of J. C. Loudon, by W. H. Baxter, and revised by George Don, F.L.S. 8vo. 31s. 6d. cloth.

The SUPPLEMENT *separately*, 8vo. 2s. 6d. sewed.

The LATER SUPPLEMENT *separately*, 8s.

LOUDON.—AN ENCYCLOPÆDIA OF COTTAGE, FARM, AND

VILLA ARCHITECTURE AND FURNITURE. Containing Designs for Cottages, Villas, Farm Houses, Farmhouses, Country Inns, Public Houses, Parochial Schools, &c.; with the requisite Fittings-up, Fixtures, and Furniture, and appropriate Offices, Gardens, and Garden Scenery: each Design accompanied by Analytical and Critical Remarks illustrative of the Principles of Architectural Science and Taste on which it is composed, and General Estimates of the Expense. By J. C. Loudon, F.L.S. &c. New Edition, corrected, with a Supplement, containing 160 additional pages of letter-press and nearly 300 new engravings, 8vo. with more than 2000 Engravings on Wood, £3. 3s. cloth.—The Supplement, *separately*, 8vo. 7s. 6d. sewed.

LOUDON.—HORTUS LIGNOSIS LONDINENSIS;

Or, a Catalogue of all the Ligneous Plants cultivated in the neighbourhood of London. To which are added their usual prices in Nurseries. By J. C. Loudon, F.L.S. &c. 8vo. 7s. 6d. cl.

LOUDON.—THE SUBURBAN GARDENER AND VILLA

COMPANION: comprising the Choice of a Villa or Suburban Residence, or of a situation on which to form one; the Arrangement and Furnishing of the House; and the Laying-out, Planting, and general Management of the Garden and Grounds; the whole adapted for grounds from one perch to fifty acres and upwards in extent; intended for the instruction of those who know little of Gardening or Rural Affairs, and more particularly for the use of Ladies. By J. C. Loudon, F.L.S. &c. 8vo. with above 300 Wood Engravings, 20s. cloth.

LOW.—AN INQUIRY INTO THE NATURE OF THE SIMPLE

BODIES OF CHEMISTRY. By DAVID LOW, Esq. F.R.S.E. Prof. of Agriculture in the University of Edinburgh. 8vo. 6s. cloth.

LOW.—ON THE DOMESTICATED ANIMALS OF GREAT

BRITAIN; comprehending the Natural and Economical History of the Species and Breeds; Illustrations of the Properties of External Form; and Observations on the Principles and Practice of Breeding. By DAVID LOW, Esq. F.R.S.E. Professor of Agriculture in the University of Edinburgh; Member of the Royal Academy of Agriculture of Sweden; Corresponding Member of the Conseil Royal d'Agriculture de France, of the Société Royal et Centrale, &c.; Author of "Elements of Practical Agriculture," "Illustrations of the Breeds of the Domesticated Animals of the British Islands," "On Landed Property and the Economy of Estates," &c. 8vo. illustrated with Engravings on Wood. [In October.

LOW (PROFESSOR).—ON LANDED PROPERTY,

And the **ECONOMY OF ESTATES**; comprehending the Relation of Landlord and Tenant, and the Principles and Forms of Leases; Farm-Buildings, Enclosures, Drains, Embankments, and other Rural Works; Minerals; and Woods. By **DAVID LOW**, Esq. F.R.S.E. Professor of Agriculture in the University of Edinburgh, &c.; Author of "Elements of Practical Agriculture," &c. 8vo. with numerous Wood Engravings, 21s. cloth.

LOW.—THE BREEDS OF THE DOMESTICATED ANIMALS

Of Great Britain Described. By **DAVID LOW**, Esq. F.R.S.E. Professor of Agriculture in the University of Edinburgh; Member of the Royal Academy of Agriculture of Sweden; Corresponding Member of the Conseil Royal d'Agriculture de France, of the Société Royale et Centrale, &c. &c. The Plates from Drawings by W. Nicholson, R.S.A. reduced from a Series of Oil Paintings, executed for the Agricultural Museum of the University of Edinburgh, by W. Shiels, R.S.A. 2 vols. atlas quarto, with 56 plates of animals, beautifully coloured after Nature, £16. 16s. half-bound in morocco.—Or in four separate portions, as follow:

- The OX. 1 vol. atlas quarto, with 22 plates, £6. 16s. 6d. half-bound in morocco.
- The SHEEP. 1 vol. atlas quarto, with 21 plates, £6. 16s. 6d. half-bound in morocco.
- The HORSE. 1 vol. atlas quarto, with 8 plates, £3. half-bound in morocco.
- The HOG. 1 vol. atlas quarto, with 5 plates, £2. 2s. half-bound in morocco.

LOW.—ELEMENTS OF PRACTICAL AGRICULTURE;

Comprehending the Cultivation of Plants, the Husbandry of the Domestic Animals, and the Economy of the Farm. By **D. LOW**, Esq. F.R.S.E., Prof. of Agriculture in University of Edinburgh. 4th Edit. with Alterations and Additions, and above 200 Woodcuts. 8vo. 21s. cloth.

MACAULAY.—CRITICAL AND HISTORICAL ESSAYS CONTRIBUTED TO THE EDINBURGH REVIEW.

By the Right Hon. **THOMAS BABINGTON MACAULAY**. 3d Edition. 3 vols. 8vo. 36s. cloth.

MACAULAY.—LAYS OF ANCIENT ROME.

By the Right Hon. **THOMAS BABINGTON MACAULAY**. 6th Edition. Crown 8vo. 10s. 6d. cloth.

MACKENZIE.—THE PHYSIOLOGY OF VISION.

By **W. MACKENZIE**, M.D., Lecturer on the Eye in the University of Glasgow. 8vo. with Woodcuts, 10s. 6d. boards.

MACKINNON.—THE HISTORY OF CIVILISATION.

By **WM. ALEXANDER MACKINNON**, F.R.S., M.P. for Lymington. 2 vols. 8vo. [*In the press.*]

MACKINTOSH (SIR JAMES).—THE LIFE OF SIR THOMAS

MORE. By the Right Hon. **SIR JAMES MACKINTOSH**. Reprinted from the Cabinet Cyclopædia; and intended as a Present Book or School Prize. Fcp. 8vo. with Portrait, 5s. cloth; or bound in vellum gilt (*old style*), 8s.

MACKINTOSH (SIR JAMES).—SIR JAMES MACKINTOSH'S

MISCELLANEOUS WORKS; including his Contributions to "The Edinburgh Review." Collected and edited by his Son. 3 vols. 8vo. [*In the press.*]

MACKINTOSH, &c.—THE HISTORY OF ENGLAND.

By **SIR JAMES MACKINTOSH**; **W. WALLACE**, Esq.; and **ROBERT BELL**, Esq. 10 vols. fcp. 8vo. with Vignette Titles, £3. cloth.

M'CULLOCH.—A DICTIONARY, PRACTICAL, THEORETICAL, AND HISTORICAL, OF COMMERCE AND COMMERCIAL NAVIGATION.

Illustrated with Maps and Plans. By **J. R. M'CULLOCH**, Esq. An entirely New Edition, corrected throughout, enlarged, and improved. 1 very thick vol. 8vo. 50s. cloth; or 55s. strongly half-bound in russia, with flexible back.

"Mr. M'Culloch's Commercial Dictionary has for several years been a vade-mecum for merchants, traders, ship-owners, and ship-masters, to guide and assist them in conducting the details of their respective occupations; we need not therefore expatiate upon the general merits of this well-known work, in announcing to the mercantile world a new, enlarged, and improved edition. The subjects handled in a commercial dictionary are not of a stationary but a progressive character, and those who mostly use such repertoires are not curious about historical notices or theoretical discussions, but concern themselves solely with practical details immediately connected with the present moment. The changes made in our commercial policy by the Tariff Act of 1842, and the late acts for regulating the corn and colonial trades, are so multifarious, so important, and affect so many articles and interests, that Mr. M'Culloch despaired of introducing them into a supplement of a less size than the original work; he has therefore reconstructed his Dictionary altogether. We have carefully examined this vast work, and are of opinion that the indefatigable author has produced a digest of the most useful and authentic information respecting the past and present state of the commerce of Europe and the world at large, and the laws and regulations under which commercial operations are carried on. We have not space, nor would it be useful if we had, to enumerate the new subjects treated in the edition before us; it will suffice practical men to be assured that in the course of their business scarcely any commercial question can arise upon which they will not find useful information in Mr. M'Culloch's well stored pages."

From an article on Mr. M'Culloch's Dictionary in *THE TIMES* newspaper.

M'CULLOCH.—A DICTIONARY, GEOGRAPHICAL, STATISTICAL, AND HISTORICAL, OF THE VARIOUS COUNTRIES, PLACES, AND PRINCIPAL NATURAL OBJECTS IN THE WORLD.

By **J. R. M'CULLOCH**, Esq. A New Edition. 2 thick vols. 8vo. illustrated with Six Large Maps, £4. cloth.

. The new Articles on the British Empire, England, Ireland, and Scotland, will be printed separately, as a Supplement to the former Edition. They comprise a pretty full Account of the Present State of the British Empire.

M'CULLOCH.—THE LITERATURE OF POLITICAL ECONOMY; being a Classified Catalogue of the principal Works in the different departments of Political Economy, with Historical, Critical, and Biographical Notices. By J. R. M'CULLOCH, Esq. 8vo. 14s. cloth.

M'CULLOCH.—A TREATISE ON THE PRINCIPLES AND PRACTICAL INFLUENCE OF TAXATION and the FUNDING SYSTEM. By J. R. M'CULLOCH, Esq. 8vo. 15s. cloth.

MALTE-BRUN.—A SYSTEM OF UNIVERSAL GEOGRAPHY, Founded on the Works of MALTE-BRUN and BALBI, embracing an Historical Sketch of the Progress of Geographical Discovery, the Principles of Mathematical and Physical Geography, and a complete Description, from the most recent sources, of the Political and Social Condition of all the Countries in the World: with numerous Statistical Tables. 8vo. 30s. cloth.

MARCET.—CONVERSATIONS ON CHEMISTRY; In which the Elements of that Science are familiarly Explained and Illustrated by Experiments. 14th Edition, enlarged and corrected. 2 vols. fcp. 8vo. 14s. cloth.

MARCET.—CONVERSATIONS ON NATURAL PHILOSOPHY; In which the Elements of that Science are familiarly explained, and adapted to the comprehension of Young Persons. 10th Edition, enlarged and corrected by the Author. Fcp. 8vo. with 23 Plates, 10s. 6d. cloth.

MARCET.—CONVERSATIONS ON POLITICAL ECONOMY; In which the Elements of that Science are familiarly explained. 7th Edition revised and enlarged. Fcp. 8vo. 7s. 6d. cloth.

MARCET.—CONVERSATIONS ON VEGETABLE PHYSIOLOGY; comprehending the Elements of Botany, with their application to Agriculture. 3d Edition. Fcp. 8vo. with 4 Plates, 9s. cloth.

MARCET.—CONVERSATIONS FOR CHILDREN; On Land and Water. 2d Edition, revised and corrected. Fcp. 8vo. with coloured Maps, showing the comparative altitude of Mountains, 5s. 6d. cloth.
"This is so far superior to the usual class of modern books, in which it is thought necessary to give instruction a garnish of amusement, that we cannot omit to recommend it here."—*QUARTERLY REVIEW*.

MARCET.—CONVERSATIONS ON LANGUAGE, For Children. By Mrs. MARCET, Author of "Mary's Grammar," "Conversations on Chemistry," &c. 18mo. 4s. 6d. cloth.

MARCET.—WILLY'S GRAMMAR; Interspersed with Stories, and intended for the Use of Boys. By Mrs. MARCET, Author of "Mary's Grammar," &c. New Edition. 18mo. 2s. 6d. cloth.
"A sound and simple work for the earliest ages."—*QUARTERLY REVIEW* (of "Mary's Grammar").

MARCET.—THE GAME OF GRAMMAR, With a Book of Conversations shewing the Rules of the Game, and affording Examples of the manner of playing at it. In a varnished box, or done up as a post 8vo. volume in cloth, 8s.

MARCET.—LESSONS ON ANIMALS, VEGETABLES, AND MINERALS. By Mrs. MARCET, Author of "Conversations on Chemistry," &c. 12mo. 2s. cl.
"One of Mrs. Marcet's carefully-written books of instruction, in which natural history is made pleasant and intelligible for the young."—*ATHENÆUM*.

MARCET.—CONVERSATIONS ON THE HISTORY OF ENGLAND, for the Use of Children. By Mrs. MARCET, Author of "Conversations on Chemistry," &c. 2d Edition, with Additions, continuing the History to the Reign of George the Third. 18mo. 5s. cloth.
"Juvenile literature will freely own how much it is indebted to Mrs. Marcet, not only for the present, but all her preceding works. She imparts interest to dry and dull details; and, while she teaches, begets a desire in her pupils for further knowledge, so pleasantly imparted. These 'Conversations' admirably suited to the capacities of children, may be skimmed advantageously by children of a larger growth."—*LITERARY GAZETTE*.

MARRIAGE GIFT. By a MOTHER. A Legacy to her Children. Post 8vo. 5s. cloth, gilt edges.

MARRYAT.—THE SETTLERS IN CANADA. Written for Young People. By Capt. MARRYAT, C.B. Author of "Peter Simple," "Masterman Ready," &c. 2 vols. fcp. 8vo. 12s. cloth.

MARRYAT.—MASTERMAN READY; Or, the Wreck of the Pacific. Written for Young People. By CAPTAIN MARRYAT, C.B. Author of "Peter Simple," &c. 3 vols. fcp. 8vo. with numerous Engravings on 22s. 6d. cloth.
"The best of Robinson Crusoe's numerous descendants, and one of the most captivating of books. The only danger is, lest parents should dispute with their children the possession of it."

MARRYAT (CAPT.)—THE MISSION;

Or Scenes in Africa. Written for Young People. By Captain MARRYAT, C.B., Author of "Peter Simple," "Masterman Ready," "The Settlers in Canada," &c. 2 vols. fcp. 8vo. 12s. cloth.

"Captain Marryat's writings take the reader by storm. He tells his round, unvarnished tale, with all a sailor's straightforwardness, and never fails to make himself agreeable. In 'The Mission' he relates the adventures of a party of gentlemen who undertook to explore the wildest regions of Africa in search of some relatives who had been shipwrecked several years previously on the coast below Fort Natal, and who, it was supposed, had been carried off by the natives. The reader is agreeably surprised by a rapid series of scenes and stirring events in which figure conspicuously rhinoceroses, kangaroos, lions, tigers, elephants, snakes, gnus, buffaloes, giraffes, quaggas, panthers, &c. He follows the adventurous Nimrod, through thirty instructive and entertaining chapters on the natural history of the vegetable and animal kingdom, into the extremest depths of the jungle, where

Serks sub nocte rudentum
Hinc exaudiri gemitus læque leonum;

and sees the unwieldy elephant twirling his lithe proboscis. In short, he beholds all the birds, beasts, and creeping things of the Zoological Gardens, with their domestic manners and habits explained, whilst they roam uncontrolled in their native fastnesses."—*MORNING POST*.

MARX AND WILLIS.—ON THE DECREASE OF DISEASE

effected by the Progress of Civilization. By C. F. H. MARX, M.D. Professor of Medicine in the University of Göttingen, &c.; and R. WILLIS, M.D. Member of the Royal College of Physicians, &c. Fcp. 8vo. 4s. cloth.

MAUNDER.—THE TREASURY OF HISTORY;

Comprising a General Introductory Outline of Universal History, Ancient and Modern, and a Series of separate Histories of every principal Nation that exists; their Rise, Progress, and Present Condition, the Moral and Social Character of their respective inhabitants, their Religion, Manners, and Customs, &c. By SAMUEL MAUNDER. 2d Edition. 1 thick vol. fcp. 8vo. 10s. cloth; bound in roan, 12s.

MAUNDER.—THE TREASURY OF KNOWLEDGE,

And LIBRARY OF REFERENCE: in Two Parts. 16th Edition, thoroughly revised and enlarged. Fcp. 8vo. with engraved Titles and Frontispieces, 10s.; or, handsomely bound, 12s.

. The principal contents of the present new and thoroughly revised edition of "The Treasury of Knowledge are—a new and enlarged English Dictionary, with a Grammar, Verbal Distinctions, and Exercises; a new Universal Gazetteer; a compendious Classical Dictionary; an Analysis of History and Chronology; a Dictionary of Law Terms; a new Synopsis of the British Peerage; and various useful Tabular Addenda.

MAUNDER.—THE SCIENTIFIC & LITERARY TREASURY;

A new and popular Encyclopedia of Science and the Belles-Lettres; including all Branches of Science, and every Subject connected with Literature and Art. The whole written in a familiar style, adapted to the comprehension of all persons desirous of acquiring information on the subjects comprised in the work; and also adapted for a Manual of convenient Reference to the more instructed. By SAMUEL MAUNDER. 3d Edition. 1 thick vol. fcp. 8vo. with engraved Frontispiece, 10s. cloth; bound in roan, 12s.

MAUNDER.—THE BIOGRAPHICAL TREASURY;

Consisting of Memoirs, Sketches, and brief Notices of above 12,000 Eminent Persons of all Age, and Nations, from the Earliest Period of History; forming a new and complete Dictionary of Universal Biography. By SAMUEL MAUNDER. 5th Edition, revised throughout, and containing a copious Supplement, brought down to December, 1844. 1 thick volume. Fcp. 8vo. with engraved Frontispiece, 10s. cloth; bound in roan, 12s.

MAUNDER.—THE UNIVERSAL CLASS-BOOK:

A new Series of Reading Lessons (original and selected) for Every Day in the Year; each Lesson recording some important Event in General History, Biography, &c. which happened on the day of the month under which it is placed, or detailing, in familiar language, interesting facts in Science; also a variety of Descriptive and Narrative Pieces, interspersed with Poetical Gleanings: Questions for Examination being appended to each day's Lesson, and the whole carefully adapted to Practical Tuition. By SAMUEL MAUNDER, Author of "The Treasury of Knowledge." 2d Edition, revised. 12mo. 5s. bound.

MICHELET (J.)—PRIESTS, WOMEN, AND FAMILIES.

By J. MICHELET. Translated from the French (3d edition), with the Author's permission, by C. COCKS, Bachelier-ès-Lettres, and Professor (breveté) of the Living Languages in the Royal Colleges of France. Post 8vo. 9s. cloth.

"A book uniting many excellencies: the interest of the memoir, the fervency of a theological enquiry, and the pungency and force of a dissection of human nature. We recommend it most earnestly to our readers, as not only powerful and profound, but as written so clearly and agreeably that the most volatile and inattentive will comprehend and enjoy the remarkable disclosures made in its pages."—*HERALD'S MAGAZINE*.

MILNER (REVS. J. & I.)—THE HISTORY OF THE CHURCH

of CHRIST. By the Rev. JOSEPH MILNER, A.M. With Additions and Corrections by the late Rev. ISAAC MILNER, D.D. F.R.S., Dean of Carlisle, and President of Queen's College, Cambridge. A New Edition. 4 vols. 8vo. £2. 8s. boards.

MONTGOMERY'S (JAMES) POETICAL WORKS.

With some additional Poems. By JAMES MONTGOMERY. 4 vols. fcp. 8vo. 20s. cloth; or bound in roan, 22s.

MOORE'S POETICAL WORKS;

Containing the Author's recent Introduction and Notes. Complete in one volume, uniform with Lord Byron's Poems. With a New Portrait, by George Richmond, engraved in the line manner, and a View of Sloperton Cottage, the Residence of the Poet, by Thomas Creswick, A.R.A. Medium 8vo. 21s. cloth; or 42s. bound in morocco, in the best manner, by Hayday.

. Also, an Edition in 10 vols. fcp. 8vo. with Portrait, and 19 Plates £2. 10s. cloth morocco, £4. 10s.

MOORE'S LALLA ROOKH.

Twentieth Edition. Medium 8vo. illustrated with 13 Engravings finished in the highest style of Art, 21s. cloth; morocco, 35s; or, with India Proof Plates, 42s. cloth.

MOORE'S LALLA ROOKH.

Twenty-first Edition. Fcp. 8vo. with Four Engravings, from Paintings by Westall, 10s. 6d. cloth; or, handsomely bound in morocco, in the best manner, 14s.

MOORE'S IRISH MELODIES.

Illustrated by D. MACLISE, R.A. Imp. 8vo. with 160 Designs engraved on Steel, £3. 3s. bds.; or Proof Impressions, £6. 6s. boards.

. This work has been some years in preparation, and will be ready for publication in October. The text, with an Ornamental Border to each page, as well as the other Designs, are all engraved on steel; and it is believed that the novelty of the mode of production, combined with the care bestowed in the execution of every part of this elaborate work, will render it one of the most interesting volumes that have ever appeared.

MOORE'S IRISH MELODIES.

Fifteenth Edition. Fcp. 8vo. with Engraved Title and Vignette, 10s. cloth; or bound in morocco, in the best manner, 13s. 6d.

MOORE.—THE HISTORY OF IRELAND.

By THOMAS MOORE, Esq. 4 vols. fcp. 8vo., with Vignette Titles, 24s. cloth.

MORAL OF FLOWERS.

3d Edition. Royal 8vo. with 24 beautifully-coloured Engravings, £1. 10s. half-bound.

MORTON.—A VETERINARY TOXICOLOGICAL CHART,

Containing those Agents known to cause Death in the Horse; with the Symptoms, Antidotes, Action on the Tissues, and Tests. By W. J. T. MORTON. 12mo. 6s. in case on rollers, 8s. 6d.

MORTON.—A MANUAL OF PHARMACY,

For the Student in Veterinary Medicine; containing the Substances employed at the Royal Veterinary College, with an attempt at their classification, and the Pharmacopœia of that Institution. By W. J. T. MORTON. 3d Edition. 12mo. 10s. cloth.

MOSELEY.—THE MECHANICAL PRINCIPLES OF ENGINEERING AND ARCHITECTURE.

By the Rev. H. MOSELEY, M.A. F.R.S., Professor of Natural Philosophy and Astronomy in King's College, London; and Author of "Illustrations of Mechanics," &c. 8vo. with Woodcuts and Diagrams, 24s. cloth.

MOSELEY.—ILLUSTRATIONS OF PRACTICAL MECHANICS.

By the Rev. H. MOSELEY, M.A., Professor of Natural Philosophy and Astronomy in King's College, London; being the First Volume of the Illustrations of Science by the Professors of King's College. Fcp. 8vo. with numerous Woodcuts, 8s. cloth.

MÜLLER.—INTRODUCTION TO A SCIENTIFIC SYSTEM

of MYTHOLOGY. By C. O. MÜLLER, Author of "The History and Antiquities of the Doric Race," &c. Translated from the German by John Leitch. 8vo. uniform with "Müller's Dorians," 12s. cloth.

MURRAY.—ENCYCLOPÆDIA OF GEOGRAPHY;

Comprising a complete Description of the Earth: exhibiting its Relation to the Heavenly Bodies, its Physical Structure, the Natural History of each Country, and the Industry, Commerce, Political Institutions, and Civil and Social State of all Nations. By HUGH MURRAY, F.R.S.E.; assisted in Astronomy, &c. by Professor Wallace; Geology, &c. by Professor Jameson; Botany, &c. by Sir W. J. Hooker; Zoology, &c. by W. Swainson, Esq. New Edition, with Supplement, bringing down the Statistical Information contained in the work to Dec. 1843; with 82 Maps, drawn by Sidney Hall, and upwards of 1000 other Engravings on Wood, from Drawings by Swainson, T. Landseer, Sowerby, Strutt, &c. representing the most remarkable Objects of Nature and Art in every Region of the Globe. 1 very thick vol. 8vo. £3. cloth.

NEWELL (REV. R. H.)—THE ZOOLOGY OF THE ENGLISH

POETS, corrected by the Writings of Modern Naturalists. By the Rev. R. H. NEWELL, Rector of Little Horstead. 8vo. [In October.]

NICOLAS.—THE CHRONOLOGY OF HISTORY.

Containing Tables, Calculations, and Statements indispensable for ascertaining the Dates of Historical Events, and of Public and Private Documents, from the Earliest Period to the Present Time. By Sir HARRIS NICOLAS, K.C.M.G. Second edition, corrected throughout. Fcp. 8vo. with Vignette Title, 6s. cloth.

NISBET (JAMES).—THE FRENCH IN RHEINSTADT:

A Romance of the Day. A Friendly Voice from the Avon's Banks to the Nations of Germany, and other Poems. By JAMES NISBET. Post 8vo. 7s. 6d. cloth.

OWEN.—LECTURES ON THE COMPARATIVE ANATOMY

AND PHYSIOLOGY OF THE INVERTEBRATE ANIMALS, delivered at the Royal College of Surgeons in 1843. By RICHARD OWEN, F.R.S. Hunterian Professor to the College. From Notes taken by William White Cooper, M.R.C.S. and revised by Professor Owen. With Glossary and Index. 8vo. with nearly 140 illustrations on Wood, 14s. cloth.

*A Second and concluding Volume, being the Lectures (*On Vertebrata*) delivered by Prof. Owen during the last session, is preparing for publication.

PARABLES (THE).

THE PARABLES OF OUR LORD, richly illuminated, with appropriate Borders, printed in Colours and in Black and Gold; with a Design from one of the early German Engravers. Fcp. 8vo. uniform in size with the "Sermon on the Mount," 21s. in a new and characteristic binding; or 30s. bound in morocco, by Hayday. [In October.]

PARKES.—DOMESTIC DUTIES;

Or, Instructions to Young Married Ladies on the Management of their Households, and the Regulation of their Conduct in the various Relations and Duties of Married Life. By Mrs. W. PARKES. 5th Edition. Fcp. 8vo. 9s. cloth.

PARNELL.—A TREATISE ON ROADS;

Wherein the Principles on which Roads should be made are explained and illustrated by the Plans, Specifications, and Contracts made use of by Thomas Telford, Esq. on the Holyhead Road. By the Right Hon. Sir HENRY PARNELL, Bart., Hon. Memb. Inst. Civ. Eng. London. Second Edition, greatly enlarged. 8vo. with 9 large plates, £1. 1s. cloth.

PATON (A. A.)—SERVIA, THE YOUNGEST MEMBER OF THE

EUROPEAN FAMILY; or, a Residence in Belgrade, and Travels through the Highlands and Woodlands of the Interior, during the years 1843 and 1844. By ANDREW ARCHIBALD PATON, Esq. Post 8vo. with Portrait and Plate, 12s. cloth.

"Mr. Paton is an experienced traveller, and few have known better to turn their travels to account. His style is 'full of colour.' He sets before you the unaccustomed scene, the picturesque adventure, or quiet quaint observation, so that an air of reality strikes you at once. Hence he is fond of dialogue. All faithful description or narrative must be in a certain sense dramatic, and Mr. Paton possesses the art in a high degree."—*EXAMINER*.

PATON (A. A.)—THE MODERN SYRIANS;

Or, Native Society in Damascus, Aleppo, and the Mountains of the Druses. Post 8vo. 10s. 6d. cloth.

PEARSON.—AN INTRODUCTION TO PRACTICAL ASTRO-

NOMY. By the Rev. W. PEARSON, LL.D. F.R.S., &c., Rector of South Killworth, Leicestershire, and Treasurer to the Astronomical Society of London. 2 vols. 4to. with Plates, £7. 7s. boards.

Vol. 1 contains Tables, recently computed, for facilitating the Reduction of Celestial observations; and a popular explanation of their Construction and Use.

Vol. 2 contains Descriptions of the various Instruments that have been usefully employed in determining the Places of the Heavenly Bodies, with an Account of the Methods of Adjusting and Using them.

PERCIVALL.—HIPPOPATHOLOGY;

A Systematic Treatise on the Disorders and Lameness of the Horse; with their modern and most approved Methods of Cure; embracing the doctrines of the English and French Veterinary Schools. By W. PERCIVALL, M.R.C.S. Veterinary Surgeon in the 1st Life Guards. 3 vols. 8vo. with Woodcuts. Vol. 1, 10s. 6d.; Vols. 2 and 3, 14s. each, boards.

PERCIVALL.—THE ANATOMY OF THE HORSE;

Embracing the Structure of the Foot. By W. PERCIVALL, M.R.C.S. 8vo. £1. cloth.

PEREIRA.—A TREATISE ON FOOD AND DIET:

With Observations on the Dietetical Regimen suited for Disordered States of the Digestive Organs; and an Account of the Dietaries of some of the principal Metropolis and other Establishments for Paupers, Lunatics, Criminals, Children, the Sick, &c. By JON. PEREIRA, M.D. F.R.S. & L.S. Author of "Elements of Materia Medica." 8vo. 16s. cloth.

PESCHEL (C. F.)—ELEMENTS OF PHYSICS.

Part 1.—Ponderable Bodies. By C. F. PESCHEL, Principal of the Royal Military College, Dresden. Translated from the German, with Notes, by E. WEST. Fcp. 8vo. with Diagrams and Woodcuts. 7s. 6d. cloth.

"An useful and well-digested 'Elementary Treatise on Physics.' Its plan is intermediate between the mere popular enunciation of physical facts, and the rigorous mathematical demonstrations of more scientific writers. Thus it is well calculated to meet the wants of those by whom a sound general knowledge of the elementary principles of natural philosophy is desired. Though small in size, the book contains more matter than is found in many ponderous volumes; the style is throughout neat, close, concise, and perspicuous, and the sense everywhere clearly and even elegantly expressed. The translation is strikingly terse and explicit; and the tabular and other formulary matter is converted and reduced to English standards with a carefulness and extreme accuracy beyond all praise. The book will be found indispensable to the senior scholars in colleges and schools; its usefulness to mathematical students is obvious and undeniable."—*ELECTRIC REVIEW*.

PHILLIPS.—AN ELEMENTARY INTRODUCTION TO MINERALOGY; comprising a Notice of the Characters and Elements of Minerals; with Accounts of the Places and Circumstances in which they are found. By WILLIAM PHILLIPS, F.L.S. M.G.S. &c. 4th Edition, considerably augmented by R. ALLAN, F.R.S.E. 8vo. with numerous Cuts, 12s. cloth.

PHILLIPS.—FIGURES AND DESCRIPTIONS OF THE PALÆOZOIC FOSSILS OF CORNWALL, DEVON, and WEST SOMERSET; observed in the course of the Ordnance Geological Survey of that District. By JOHN PHILLIPS, F.R.S. F.G.S. &c. Published by Order of the Lords Commissioners of H.M. Treasury. 8vo. with 60 Plates, comprising very numerous figures, 9s. cloth.

PHILLIPS.—A GUIDE TO GEOLOGY.

By JOHN PHILLIPS, F.R.S.G.S., &c. Fcp. 8vo. with Plates, 6s. cloth.

PHILLIPS.—A TREATISE ON GEOLOGY.

By JOHN PHILLIPS, F.R.S.G.S., &c. 2 vols. fcp. 8vo. with Vignette Titles and Woodcuts, 12s. cloth.

PORTER.—A TREATISE ON THE MANUFACTURE OF SILK.

By G. R. PORTER, Esq. F.R.S. Author of "The Progress of the Nation," &c. 1 vol. 8vo. with Vignette Title, and 39 Engravings on Wood, 6s. cloth.

PORTER.—A TREATISE ON THE MANUFACTURES OF PORCELAIN AND GLASS. By G. R. PORTER, Esq. F.R.S. Fcp. 8vo. with Vignette Title and 50 Woodcuts, 6s. cloth.

PORTLOCK.—REPORT ON THE GEOLOGY OF THE COUNTY OF LONDONDERRY, and of Parts of Tyrone and Fermanagh, examined and described under the Authority of the Master-General and Board of Ordnance. By J. E. PORTLOCK, F.R.S. &c. 8vo. with 48 Plates, 24s. cloth.

POSTANS.—PERSONAL OBSERVATIONS ON SINDH,

The Manners and Customs of its Inhabitants, and its Productive Capabilities: with a Narrative of the Recent Events. By Capt. POSTANS, Bombay Army, late Assistant to the Political Agent, Sindh. 8vo. with new Map, coloured Frontispiece, and other Illustrations, 18s. cloth.

POWELL.—THE HISTORY OF NATURAL PHILOSOPHY,

From the Earliest Periods to the Present Time. By BADEN POWELL, M.A., Savilian Professor of Mathematics in the University of Oxford. Fcp. 8vo. Vignette Title, 6s. cloth.

PROCEEDINGS OF THE ZOOLOGICAL SOCIETY OF LONDON.

8vo. The last part published is Part 11 for 1843, 6s. cloth.

PYCROFT (REV. J.)—A COURSE OF ENGLISH READING,

adapted to every Taste and Capacity: with Anecdotes of Men of Letters. By the Rev. JAMES PYCROFT, B.A. Trinity College, Oxford; Author of "Latin Grammar Practice," and "Greek Grammar Practice." Fcp. 8vo. 6s. 6d. cloth.

QUARTERLY JOURNAL OF THE GEOLOGICAL SOCIETY

of LONDON. Edited by DAVID THOMAS ANSTED, M.A. F.R.S. Fellow of Jesus College, Cambridge; Professor of Geology in King's College, London; Vice-Secretary of the Geological Society. Nos. 1, 2, and 3, 8vo. 4s. each, sewed.—Published quarterly. [No. 4 on Nov. 1st.

RANKE'S HISTORY OF THE REFORMATION.

Translated by SARAH AUSTIN, Translator of Ranke's "History of the Popes." Vols. 1 and 2. 8vo. 30s. cloth.

"The excellent volumes before us will increase the reputation of Professor Ranke, which already stands high both in Germany and in this country. If they are not characterized by the same wonderful impartiality which distinguishes his 'History of the Popes,' they display equal research, learning, and ingenuity. If we must confess that the author's tone in the last of his works is much more decidedly Protestant, and that he at times sinks into the ardent partisan, we do so with some reluctance; and, in making the admission, we would ask our readers to remember that it was scarcely to be expected as a thing possible—nay, perhaps not to be wished as a thing desirable—that a deep-thinking and sincere man should, in his treatment of such a subject-matter (the restoration of purity in religion), have displayed that calm and cold philosophy which might have been looked for, but which certainly was not found even in our Gibbon's account of its origin and progress. We must add, that it is only occasionally that Professor Ranke permits himself to take a one-sided view of things; and when he does so, his advocacy is so thoroughly conscientious, and at the same time so earnest, as to charm, if it does not always convince the reader. It is almost superfluous to say, that the translation is excellent. For this Mrs. Austin's name alone forms a sufficient guarantee."—*Times*.

REECE.—THE MEDICAL GUIDE,

For the use of the Clergy, Heads of Families, Seminaries, and Junior Practitioners in Medicine; comprising a complete Modern Dispensatory, and a Practical Treatise on the Distinguishing Symptoms, Causes, Prevention, Cure and Palliation, of the Diseases incident to the Human Frame. By R. REECE, M.D. late Fellow of the Royal College of Surgeons of London, &c. 16th Edition. 8vo. 12s. boards.

REID (DR.)—ILLUSTRATIONS OF THE PRINCIPLES AND

PRACTICE OF WARMING AND VENTILATING, with Preliminary Remarks on Health and Length of Life. By D. B. REID, M.D. F.R.S.E. 8vo. with Diagrams, and 320 Engravings on wood, 16s. cloth.

REPTON.—THE LANDSCAPE GARDENING & LANDSCAPE

ARCHITECTURE of the late HUMPHRY REPTON, Esq.; being his entire works on these subjects. New Edition, with an historical and scientific Introduction, a systematic Analysis, a Biographical Notice, Notes, and a copious alphabetical Index. By J. C. LOUDON, F.L.S. &c. Originally published in 1 folio and 3 quarto volumes, and now comprised in 1 vol. 8vo. illustrated by upwards of 250 Engravings, and Portrait, 30s. cloth; with coloured plates, £3. 6s. cloth.

REYNARD THE FOX :

A renowned Apologue of the Middle Age. Reproduced in Rhyme. Embellished throughout with Scroll Capitals, in Colours, from Wood-block Letters made expressly for this work, after Designs of the 12th and 13th Centuries. With an Introduction, by SAMUEL NAYLOR, late of Queen's College, Oxford. Large Square 8vo. 18s. vellum cloth.

RIDDLE.—A COMPLETE ENGLISH-LATIN AND LATIN-

ENGLISH DICTIONARY, compiled from the best sources, chiefly German. By the Rev. J. E. RIDDLE, M.A. 4th Edition. 8vo. 31s. 6d. cloth.

* Separately—The English-Latin part, 10s. 6d. cloth; the Latin-English part, 21s. cloth.

RIDDLE.—A DIAMOND LATIN ENGLISH DICTIONARY.

For the Waistcoat-pocket. A Guide to the Meaning, Quality, and right Accentuation of Latin Classical Words. By the Rev. J. E. RIDDLE, M.A. Royal 32mo. 4s. bound.

RIDDLE.—ECCLESIASTICAL CHRONOLOGY;

Or, Annals of the Christian Church, from its Foundation to the present Time. Containing a View of General Church History, and the Course of Secular Events; the Limits of the Church and its Relations to the State; Controversies; Sects and Parties; Rites, Institutions, and Discipline; Ecclesiastical Writers. The whole arranged according to the order of Dates, and divided into Seven Periods. To which are added, Lists of Councils and Popes, Patriarchs, and Archbishops of Canterbury. By the Rev. J. E. RIDDLE, M.A., Author of "The Complete Latin Dictionary." 8vo. 15s. cloth.

RIDDLE.—LETTERS FROM AN ABSENT GODFATHER;

Or, a Compendium of Religious Instruction for Young Persons. By the Rev. J. E. RIDDLE, M.A. Fcp. 8vo. 6s. cloth.

RITCHIE (ROBERT).—RAILWAYS: THEIR RISE AND

PROGRESS, and CONSTRUCTION. With Remarks on Railway Accidents, and Proposals for their Prevention. By ROBERT RITCHIE, Esq. Fcp. 8vo. [In October.]

RIVERS.—THE ROSE AMATEUR'S GUIDE;

Containing ample Descriptions of all the fine leading varieties of Roses, regularly classed in their respective Families; their History and mode of Culture. By T. RIVERS, Jun. 3d Edition, corrected and improved. Fcp. 8vo. 6s. cloth.

ROBERTS.—A COMPREHENSIVE VIEW OF THE CULTURE

of the VINE under GLASS. By JAMES ROBERTS, Gardener to M. Wilson, Esq. Eshton Hall, Yorkshire. 12mo. 5s. 6d. cloth.

ROBERTS (GEORGE).—THE LIFE, PROGRESSES, AND RE-

BELLION of JAMES DUKE of MONMOUTH, to his Capture and Execution; with a full Account of the Bloody Assizes, and copious Biographical Notices. By GEORGE ROBERTS, Author of "The History of Lyme Regis," &c. &c. 2 vols. post 8vo. with Portrait, Maps, and other Illustrations, 24s. cloth.

ROBERTS.—AN ETYMOLOGICAL AND EXPLANATORY

DICTIONARY of the Terms and Language of GEOLOGY; designed for the early Student, and those who have not made great progress in the Science. By G. ROBERTS. Fcp. 6s. cloth.

ROBINSON.—GREEK AND ENGLISH LEXICON TO THE

NEW TESTAMENT. By E. ROBINSON, D.D. Author of "Biblical Researches." Edited, with careful revision, corrections, &c. by the Rev. Dr. BLOOMFIELD. 8vo. 18s. cloth.

ROGERS.—THE VEGETABLE CULTIVATOR;

Containing a plain and accurate Description of all the different Species of Culinary Vegetables, with the most approved Method of Cultivating them by Natural and Artificial Means, and the best Modes of Cooking them; alphabetically arranged. Together with a Description of the Physical Herbs in General Use. Also, some Recollections of the Life of PHILIP MILLER, F.A.S., Gardener to the Worshipful Company of Apothecaries at Chelsea. By JOHN ROGERS, Author of "The Fruit Cultivator." 2d Edition, fcp. 8vo. 7s. cloth.

ROME.—THE HISTORY OF ROME.

(In Lardner's Cyclopædia). 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

ROSCOE.—LIVES OF EMINENT BRITISH LAWYERS.

By HENRY ROSCOE, Esq. Fcp. 8vo. with Vignette Title, 6s. cloth.

SANDBY (REV. G.)—MESMERISM AND ITS OPPONENTS:

With a Narrative of Cases. By the Rev GEORGE SANDBY, Jun. Vicar of Flixton, and Rector of All Saints with St. Nicholas, South Elmham, Suffolk; Domestic Chaplain to the Right Hon. the Earl of Abergavenny. Fcp. 8vo. 6s. cloth.

SANDHURST COLLEGE MATHEMATICAL COURSE.

ELEMENTS of ARITHMETIC and ALGEBRA. For the use of the Royal Military College, Sandhurst. By W. SCOTT, Esq. A.M. and F.R.A.S. Second Mathematical Professor in the Institution. Being the 1st Volume of the Sandhurst Course of Mathematics. 8vo. 16s. bound.

ELEMENTS of GEOMETRY; consisting of the first Four and Sixth Books of Euclid, chiefly from the Text of Dr. Robert Simson: with the principal Theorems in Proportion, and a Course of Practical Geometry on the Ground; also, Four Tracts relating to Circles, Planes, and Solids, with one on Spherical Geometry. For the use of the Royal Military College, Sandhurst. By JOHN NARRIEN, Professor of Mathematics in the Institution. Being the 2d Volume of the Sandhurst Course of Mathematics. 8vo. with many diagrams, 10s. 6d. bound.

PLAIN TRIGONOMETRY and MENSURATION; for the use of the Royal Military College, Sandhurst. By W. SCOTT, Esq. A.M. and F.R.A.S., Second Mathematical Master in the Institution. Being the Third Volume of the Sandhurst Course of Mathematics. 8vo. 9s. 6d. bound.

PRACTICAL ASTRONOMY and GEODESY, including the Projections of the Sphere, and Spherical Trigonometry. For the use of the Royal Military College, Sandhurst. By JOHN NARRIEN, F.R.S. and R.A.S. Professor of Mathematics in the Institution. Being the 5th Volume of the Sandhurst Course of Mathematics. 8vo. 14s. bound.

SANDFORD (REV. JOHN).—PAROCHIALIA.

Or, Church, School, and Parish. By JOHN SANDFORD, M.A. Vicar of Dunchurch, Chaplain to the Lord Bishop of Worcester, Hon. Canon of Worcester, and Rural Dean. 8vo. with numerous Woodcuts, 16s. cloth.

SANDFORD.—WOMAN IN HER SOCIAL AND DOMESTIC CHARACTER. By Mrs. JOHN SANDFORD. 6th Edition. Fcp. 8vo. 6s. cloth.**SANDFORD.—FEMALE IMPROVEMENT.**

By Mrs. JOHN SANDFORD. 2d Edition. Fcp. 8vo. 7s. 6d. cloth.

SCHLEIDEN (PROFESSOR).—PRINCIPLES OF SCIENTIFIC

BOTANY. By M. J. SCHLEIDEN, Professor of Botany at Jena. Translated by E. LANKESTER, M.D. F.L.S. 8vo. with numerous Wood Engravings. [Preparing for publication.]

SCORESBY.—MAGNETICAL INVESTIGATIONS.

By the Rev. WILLIAM SCORESBY, D.D. F.R.S.L. and E. &c. &c. Comprising Investigations concerning the Laws or Principles affecting the Power of Magnetic Steel Plates or Bars, in combination as well as singly, under various conditions as to Mass, Hardness, Quality, Form, &c. as also concerning the comparative Powers of Cast Iron. Part 1, 8vo. with Plates, 5s. cloth; Part 2, 10s. 6d.

SCOTT.—THE HISTORY OF SCOTLAND.

By Sir WALTER SCOTT, Bart. New edition. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

SEAWARD.—SIR EDWARD SEAWARD'S NARRATIVE OF

HIS SHIPWRECK, and consequent Discovery of certain Islands in the Caribbean Sea: with a detail of many extraordinary and highly interesting Events in his Life, from 1733 to 1749, as written in his own Diary. Edited by Miss JANE PORTER. 3d Edition, with a New Nautical and Geographical Introduction, containing Extracts from a Paper by Mr. C. F. Collett, of the Royal Navy, identifying the islands described by Sir E. Seaward. 2 vols. post 8vo. 21s. cloth.

SELECT WORKS OF THE BRITISH POETS,

From Ben Jonson to Beattie. With Biographical and Critical Prefaces, by DR. AIKIN. A New Edition, with Supplement, by LUCY AIKIN; consisting of additional Selections from the Works of Crabbe, Scott, Coleridge, Pringle, Charlotte Smith, and Mrs. Barbauld. Medium 8vo. 18s. cloth.

SELECT WORKS OF THE BRITISH POETS,

From Chancer to Withers. With Biographical Sketches, by R. SOUTHEY, LL.D. 1 large vol. 8vo. 30s. cloth; with gilt edges, 31s. 8d.

* * * The peculiar feature of these two works is, that the Poems are printed entire, without mutilation or abridgment—a feature not possessed by any similar work, and adding obviously to their interest and utility.

SERMON ON THE MOUNT (THE).

[St. Matthew, v. vi. vii.] Intended for a Birth-day Present, or Gift Book for all Seasons. Printed in Gold and Colours, in the Missal style, with Ornamental Borders by OWEN JONES, Architect, and an illuminated Frontispiece by W. BOZALL, Esq. A New Edition. Fcp. 4to. in a rich brocaded silk cover, manufactured expressly, 21s.; or bound in morocco, in the Missal style, by Hayday, 26s.

"This book is a gem, issued in a shape so complete that it might adorn the choicest shelves in the collection of a Roxburghe or a Grenville; or, which is still better, be carried next the heart by the most earnest and devout."—TIMES.

SHAKSPEARE, BY BOWDLER.

THE FAMILY SHAKSPEARE; in which nothing is added to the Original Text; but those words and expressions are omitted which cannot with propriety be read aloud. By T. BOWDLER, Esq. F.R.S. Seventh Edition. One large vol. 8vo. with 36 illustrations after Smirke, &c. 30s. cloth; or 31s. 6d. gilt edges.

* A LIBRARY EDITION, without Illustrations, 8 vols. 8vo. £4. 14s. 6d. boards.

SHELLEY, &c.—LIVES OF THE MOST EMINENT LITERARY MEN OF ITALY, SPAIN, and PORTUGAL.

By Mrs. SHELLEY, Sir D. BREWSTER, J. MONTGOMERY, &c. 3 vols. fcp. 8vo. with Vignette Titles, 18s. cloth.

SHELLEY.—LIVES OF MOST EMINENT FRENCH WRITERS.

By Mrs. SHELLEY, and others. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

SHORT WHIST:

Its Rise, Progress, and Laws; with Observations to make any one a Whist Player; containing also the Laws of Piquet, Cassino, Ecarté, Cribbage, Backgammon. By Major A ***** 9th Edit. To which are added, Precepts for Tyros. By Mrs. B ***** Fcp. 8vo. 3s. cl. gilt edges.

SISMONDI.—HISTORY OF THE ITALIAN REPUBLICS;

Or, of the Origin, Progress, and Fall of Freedom in Italy, from A.D. 476 to 1805. By J. C. L. DE SISMONDI. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

SISMONDI.—THE HISTORY OF THE FALL OF THE ROMAN EMPIRE.

Comprising a View of the Invasion and Settlement of the Barbarians. By J. C. L. DE SISMONDI. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

SMITH (S. H.)—THE FEMALE DISCIPLE OF THE FIRST

THREE CENTURIES OF THE CHRISTIAN ERA: her Trials and her Mission. By Mrs. HENRY SMITH. Fcp. 8vo. 6s. cloth.

"Mrs. Smith's little book possesses the rare merit of presenting a subject of general interest, which nevertheless has hitherto excited but little attention out of the schools, in an attractive shape, and of concisely embodying the subject-matter of many volumes of patristic writings, which in their original form could never be consulted by the great majority of readers."—ATLAS.

SMITH.—THE ENGLISH FLORA.

By Sir JAMES EDWARD SMITH, M.D. F.R.S., late President of the Linnæan Society, &c. 6 vols. 8vo. £3. 12s. boards.

Contents:—Vols. I. to IV. The FLOWERING PLANTS and the FERNS, £2. 8s.

Vol. V. Part 1, 12s.—CRYPTOGAMIA; comprising the Mosses, Hepaticæ, Lichens, Characæ, and Algæ. By Sir W. J. HOOKER.

Vol. V. Part 2, 12s.—The FUNGI—completing the work, by Sir J. W. HOOKER, and the Rev. M. J. BERKELEY, F.L.S. &c.

SMITH.—COMPENDIUM OF THE ENGLISH FLORA.

By Sir J. E. SMITH. 2d Edit. with Additions, &c. By Sir W. J. HOOKER. 12mo. 7s. 6d. cl. THE SAME IN LATIN. 5th Edition, 12mo. 7s. 6d.

SMITH.—AN INTRODUCTION TO THE STUDY OF BOTANY.

By Sir J. E. SMITH, late President of the Linnæan Society. 7th Edition, corrected; in which the object of Smith's "Grammar of Botany" is combined with that of the "Introduction." By Sir WILLIAM JACKSON HOOKER, K.H., LL.D., &c. 8vo. with 36 Steel Plates, 16s. cloth; with the Plates coloured, £2. 12s. 6d. cloth.

SMITH.—THE WORKS OF THE REV. SYDNEY SMITH.

3d Edition, 3 vols. 8vo. with Portrait, 36s. cloth.

* This collection consists of the author's contributions to the Edinburgh Review, Peter Plymley's Letters on the Catholics, and other miscellaneous works.

"Sydney Smith's Writings, independently of their historical value, as the expression of an age full of intellectual and social activity, have enriched our prose literature with additions more precious than any which it had previously received since the days of Addison and Swift. His criticism is remarkable beyond all comparison for compression of matter, clearness of thought, and a light and clear style of exposition and argumentation; his letters have the easy and transparent clearness of Swift in the Drapier; the keen sarcastic edge of Junius, without a particle of Junius's malignity, and with these a light joyous humour, which revels in the exposure and destruction of absurdity."—MORNING CHRONICLE.

SOUTHEY'S (ROBERT) COMPLETE POETICAL WORKS;

Containing all the Author's last Introductions and Notes. Complete in one volume, with Portrait and View of the Poet's Residence at Keswick, uniform with Byron's Poems and Thomas Moore's Poetical Works. Medium 8vo. 21s. cloth; or 42s. bound in morocco, in the best manner, by Hayday.

"The present (collective) edition, consisting of one volume only, includes the contents of the former ten, autobiographical prefaces, as well as poems. It is got up in an exceedingly beautiful style, with a clear though small type, and is adorned with a portrait of the author, and a vignette engraving of his residence at Keswick. Altogether, it forms a handsome drawing-room, or library book, whilst its reduced price, as compared with the ten volume edition, will render it highly acceptable to a large class. No lover of elegant literature will now content himself without possessing a copy of works which, however various the opinions entertained respecting some of them, have long taken their place amongst the enduring productions of our age."—ELECTRIC REVIEW.

Also, an Edition in 10 vols. fcp. 8vo. with Portrait and 19 Plates, £2. 10s. cloth; morocco, £4. 10s.

The following Works, separately:—

JOAN OF ARC..... Fcp. 8vo. 5s. cloth.	THALABA..... Fcp. 8vo. 5s. cloth.
MADOC..... Fcp. 8vo. 5s. cloth.	BALLADS, &c. 2 vols. Fcp. 8vo. 10s. cloth.
CURSE OF KEHAMA... Fcp. 8vo. 5s. cloth.	RODERICK..... Fcp. 8vo. 5s. cloth.

SOUTHEY, &c.—LIVES OF THE BRITISH ADMIRALS;

With an Introductory View of the Naval History of England. By R. SOUTHEY, Esq. and R. BELL, Esq. 5 vols. fcp. 8vo. with Vignette Titles, £1. 10s. cloth.

SPALDING.—THE PHILOSOPHY OF CHRISTIAN MORALS.

By SAMUEL SPALDING, M.A. of the London University. 8vo. 10s. 6d. cloth.

SPIRIT OF THE WOODS.

By the Author of "The Moral of Flowers." 2d Edition. Royal 8vo. with 23 beautifully-coloured Engravings of the Forest Trees of Great Britain, £1. 11s. 6d. cloth.

SPOONER.—A TREATISE ON THE STRUCTURE, FUNC-

TIONS, and DISEASES OF THE FOOT and LEG of the HORSE; comprehending the Comparative Anatomy of these parts in other Animals, embracing the subject of Shoeing and the proper Treatment of the Foot; with the Rationale and Effects of various Important Operations, and the best methods of performing them. By W. C. SPOONER, M.R.V.C. 12mo. 7s. 6d. cloth.

STABLE TALK AND TABLE TALK;

or, SPECTACLES for YOUNG SPORTSMEN. By HARRY HISOVER. 8vo. [In October.

STEBBING.—THE HISTORY OF THE CHRISTIAN CHURCH,

from its Foundation to A.D. 1492. By the Rev. H. STEBBING, M.A. &c. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

STEBBING (REV. H.)—THE HISTORY OF THE CHURCH

of CHRIST, from the Diet of Augsburg, 1530, to the Eighteenth Century; originally designed as a Continuation of Milner's "History of the Church of Christ." By the Rev. HENRY STEBBING, D.D. 3 vols. 8vo. 36s. cloth.

STEBBING.—THE HISTORY OF THE REFORMATION.

By the Rev. H. STEBBING. 2 vols. fcp. 8vo. with Vignette Titles, 12s. cloth.

STEAM ENGINE, BY THE ARTIZAN CLUB.

A Treatise on the Steam Engine. By the ARTIZAN CLUB. Nos. 1 to 16, 4to. 1s. each, sewed. To be completed in 24 Monthly Parts, each illustrated by a Steel Plate and several Woodcuts.

"The object of this elaborate work is to supply practical mechanists and engineers with a complete and easily-accessible treatise on the steam-engine. The labour expended upon it is clearly very great. It is published under the highest auspices, and cannot fail to become the standard authority on the subject; not a merely popular production, but full, explicit, and scientific."—RAILWAY CHRONICLE.

STEEL'S SHIPMASTER'S ASSISTANT,

AND OWNER'S MANUAL; containing Information necessary for persons connected with Mercantile Affairs; consisting of the Regulation Acts of the Customs for the United Kingdom, and British Possessions abroad; Navigation Laws; Registry Acts; Duties of Customs of the United Kingdom, the British Plantations in America, Canada, and Isle of Man, in the East Indies, Cape of Good Hope, New South Wales, and Van Dieman's Land; Smuggling Acts; Pilotage throughout England and Scotland; Insurances; Commercial Treaties; Dock Charges on Shipping, &c. An entirely New Edition, corrected and revised throughout, and brought down to the Present Time. 8vo. [Nearly ready.

STEPHENS.—A MANUAL OF BRITISH COLEOPTERA;

or, BEETLES: containing a Description of all the Species of Beetles hitherto ascertained to inhabit Great Britain and Ireland, &c. With a Complete Index of the Genera. By J. F. STEPHENS, F.L.S. Author of "Illustrations of Entomology." Post 8vo. 14s. cloth.

STRONG.—GREECE AS A KINGDOM:

A Statistical Description of that Country: its Laws, Commerce, Resources, Public Institutions, Army, Navy, &c.—from the arrival of King Otho, in 1833, down to the present time. From Official Documents and Authentic Sources. By FREDERICK STRONG, Esq. Consul at Athens for the Kingdoms of Bavaria and Hanover. 8vo. 15s. cloth.

SUMMERLY (MRS. FELIX).—THE MOTHER'S PRIMER:

a Little Child's First Steps in many ways. By MRS. FELIX SUMMERLY. Fcp. 8vo. printed in colours, with a Frontispiece drawn on zinc by William Mulready, R.A. 1s. sewed.

SUNDAY LIBRARY:

Containing nearly One Hundred Sermons by the following eminent Divines. With Notes, &c. by the Rev. T. F. DIBDIN, D.D. 6 vols. fcp. 8vo. with Six Portraits, 30s. cloth.

Archbp. Lawrence	Bp. Huntingford	Archdeacon Nares	Professor White	Rev W. Jones (of Nayland)
Secker	Maitby	Pott	Rev. Arch. Alison	C. W. Le Bas
Bp. Bloomfield	Mant	Dr. Blair	C. Benson	H. H. Milman
Gray	Newton	Chalmers	Joshua Gilpin	R. Morehead
Hoher	Porteus	D'Oyly	G. Haggitt	Thomas Rennell
Hobart	J. B. Sumner	Paley	Robert Hall	J. H. Spry
Horne	Van Mildert	Parr	J. Hewlett	Sydney Smith
Horsley	Dean Chandler	Shuttleworth	A. Irvine	Thomas Townson.

SWAINSON.—A PRELIMINARY DISCOURSE ON THE

STUDY OF NATURAL HISTORY. By W. SWAINSON, Esq. Fcp. 8vo. 6s. cloth.

A TREATISE ON THE NATURAL HISTORY AND CLASSIFICATION OF ANIMALS. By W. Swainson, Esq. Fcp. 8vo. 6s.

NATURAL HISTORY AND CLASSIFICATION OF QUADRUPEDS. By W. Swainson, Esq. Fcp. 8vo. with vignette title and 176 Woodcuts, 6s. cloth.

NATURAL HISTORY AND CLASSIFICATION OF BIRDS. By W. Swainson, Esq. 2 vols. fcp. 8vo. Vignette Titles and above 300 Woodcuts 12s. cloth.

HISTORY AND NATURAL ARRANGEMENT OF INSECTS. By W. Swainson, Esq., and W. E. Shuckard, Esq. Fcp. 8vo. with Vignette Title and Woodcuts, 6s. cloth.

ANIMALS IN MENAGERIES. By W. Swainson, Esq. Fcp. 8vo. Vignette Title and numerous Woodcuts, 6s. cloth.

NATURAL HISTORY AND CLASSIFICATION OF FISH, AMPHIBIANS, AND REPTILES. By W. Swainson, Esq. 2 vols. fcp. 8vo. with numerous Woodcuts and Vignette Titles, 12s. cloth.

HABITS AND INSTINCTS OF ANIMALS. By W. Swainson, Esq. Fcp. 8vo. with Vignette and numerous Woodcuts, 6s. cloth.

A TREATISE ON MALACOLGY; or, the Natural Classification of Shells and Shell-fish. By W. Swainson, Esq. Fcp. 8vo. with Vignette Title and very numerous Illustrations on Wood, 6s. cloth.

A TREATISE ON TAXIDERMY; with the Biography of Zoologists, and Notices of their Works. By W. Swainson, Esq. Fcp. 8vo. with vignette title, and Portrait of the Author, 6s. cloth.

SWITZERLAND.—THE HISTORY OF SWITZERLAND.

Fcp. 8vo. with Vignette Title, 6s. cloth.

TATE.—HORATIUS RESTITUTUS;

Or, the Books of Horace arranged in Chronological Order, according to the Scheme of Dr. Bentley, from the Text of Gesner, corrected and improved. With a Preliminary Dissertation, very much enlarged, on the Chronology of the Works, on the Localities, and on the Life and Character of that Poet. By JAMES TATE, M.A. Second Edition. To which is now added, an original Treatise on the Metres of Horace. 8vo. 12s. cloth.

"Mr. Tate's Horatius Restitutus should find a place in the library of the mature scholar, of the youthful student, and of the accomplished man of the world."—*QUARTERLY REVIEW*.

TATE.—THE CONTINUOUS HISTORY OF THE LIFE AND

WRITINGS OF ST. PAUL, on the basis of the Acts; with Intercalary Matter of Sacred Narrative, supplied from the Epistles, and elucidated in occasional Dissertations: with the Horæ Paulinæ of Dr. Paley, in a more correct edition, subjoined. By JAMES TATE, M.A. Canon Residentiary of St. Paul's. 8vo. with Map, 13s. cloth.

TAYLER (REV. CHARLES B.)—MARGARET;

Or, the Pearl. By the Rev. CHARLES B. TAYLER, M.A. Rector of St. Peter's, Chester, Author of "May You Like It," "Records of a Good Man's Life," &c. Fcp. 8vo. 6s. cloth.

TAYLER (REV. CHARLES B.)—LADY MARY;

Or, Not of the World. By the Rev. CHARLES B. TAYLER, Rector of St. Peter's, Chester; Author of "Margaret, or the Pearl," &c. Fcp. 8vo. 6s. 6d. cloth.

"To readers of delicacy of feeling and purity of taste, it will prove an interesting and edifying volume. Mr. Tayler delineates with ability and fidelity the operation of Puseyism on the mind and heart of an intelligent and amiable young female, and contrasts with it the happy effects of a knowledge—not merely intellectual but experimental—of evangelical truth, to which she subsequently attained. The artifices by which the Tractarian party ensnare their victims, and weave around them their web of falsehood, are also exhibited in a manner well adapted to operate as a warning to those who may be exposed to such influence."—*WATCHMAN*.

TAYLER (REV. C. B.)—TRACTARIANISM NOT OF GOD:

Sermons. By the Rev. C. B. TAYLER, M.A. Rector of St. Peter's, and Evening Lecturer of St. Mary's, Chester; Author of "Records of a Good Man's Life," &c. Fcp. 8vo. 6s. cloth.

"A volume of sermons valuable for the sound scriptural doctrine propounded in them, apart from controversy; and doubly valuable as bearing strongly on the controverted truths that Tractarianism seeks to undermine or to batter down. The sermons referring to baptism are especially valuable."—*CHRISTIAN LADY'S MAGAZINE*.

TAYLER (REV. C. B.)—DORA MELDER;

A Story of Alsace. By META SANDER. A Translation. Edited by the Rev. C. B. Tayler, Author of "Records of a Good Man's Life," &c. Fcp. 8vo. with two Illustrations, 7s. cloth.

TAYLOR.—THE STATESMAN.

By HENRY TAYLOR, Esq., Author of "Philip Van Artevelde." 12mo. 6s. 6d. boards.

THACKER.—THE COURSER'S ANNUAL REMEMBRANCER,

and STUD-BOOK; being an Alphabetical Return of the Running at all the Public Coursing Clubs in England, Ireland, and Scotland, for the Season 1841-42; with the Pedigrees (as far as received) of the Dogs that won, and the Dogs that ran up second for each Prize; also, a Return of all single Matches run at those Meetings; with a Preliminary Essay on the Decision of Short Courses. By T. THACKER. 8vo. 10s. cloth.

THACKER.—A POCKET COMPENDIUM OF COURSING

RULES and BYE-LAWS, for Use in the Field. By THOMAS THACKER. 12mo. 1s. 6d. sewed.

THIRLWALL.—THE HISTORY OF GREECE.

By the Right Rev. the Lord Bishop of St. David's (the Rev. Connop Thirlwall). A NEW EDITION, revised; with Notes. Vol. 1, demy 8vo. with two Maps, 12s. cloth. To be completed in 8 volumes. [Vol. 2 is in the press.]

"A history of Greece, written with profound and well-digested learning, free from all party bias, executed on an extensive scale, and with no small measure of enthusiastic love for the subject; finally, at so moderate a price, as to be accessible to most students. This elaborate work will long be a standard of reference. Its characteristic excellencies are to be looked for in erudition, sound judgment, wise political remark, and philosophic perspicuity; and there are throughout a flow and grace in the narrative which make the reading pleasing to an English reader. There can be little doubt, considering the general suffrage which has been given in favour of the work alike in England and in Germany, that no history of Greece now exists in German, or in any language, which can be compared with Thirlwall's."—*ELECTRIC REVIEW*.

. Also, an Edition in 8 vols. fcp. 8vo. with Vignette Titles, £2. 8s. cloth.

THOMSON'S SEASONS.

Edited by BOLTON CORNEY, Esq. Illustrated with Seventy-seven Designs drawn on Wood, by the following Members of the Etching Club:—

J. Bell, Sculptor,
C. W. Cope,
Thomas Creswick,

J. C. Horsley,
J. P. Knight,
R. Badgrave, A.R.A.

Frank Stone,
C. Stothouse,
F. Taylor.

H. J. Townsend,
T. Webster, A.R.A.

Engraved by Thompson and other eminent Engravers.

Square crown 8vo. One Guinea; bound in morocco, in the best manner, by Hayday, 36s.

THOMSON.—THE DOMESTIC MANAGEMENT OF THE SICK

ROOM, necessary, in Aid of Medical Treatment, for the Cure of Diseases. By ANTHONY TODD THOMSON, M.D. F.L.S. &c. 2d Edition. Post 8vo. 10s. 6d. cloth.

THOMSON.—AN ELEMENTARY TREATISE ON ALGEBRA,

Theoretical and Practical. By JAMES THOMSON, LL.D. Professor of Mathematics in the University of Glasgow. 12mo. 5s. cloth.

THOMSON (JOHN).—TABLES OF INTEREST,

At Three, Four, Four-and-a-Half, and Five per Cent., from One Pound to Ten Thousand, and from One to Three Hundred and sixty-five Days, in a regular progression of single Days; with Interest at all the above Rates, from One to Twelve Months, and from One to Ten Years. Also, Tables shewing the Exchange on Bills, or Commission on Goods, &c. from One-eighth to Five per Cent.; and Tables shewing the Amount of any Salary, Income, Expense, &c. by the Day, Month, or Year. To which are prefixed, a Table of Discount on Bills at a certain number of Days or Months; and a Table shewing the exact Number of Days, from any Day throughout the Year, to the 31st of December, the usual period to which Interest is calculated. By JOHN THOMSON, Accountant in Edinburgh. 12mo. 8s. bound.

TOMLINE (BISHOP).—ELEMENTS OF CHRISTIAN THEO-

LOGY; containing Proofs of the Authenticity and Inspiration of the Holy Scriptures; a Summary of the History of the Jews; a brief Statement of the Contents of the several Books of the Old and New Testaments; a short Account of the English Translations of the Bible, and of the Liturgy of the Church of England; and a Scriptural Exposition of the Thirty-nine Articles of Religion. By GEORGE TOMLINE, D.D. F.R.S., Lord Bishop of Winchester. Designed principally for the Use of Young Students in Divinity. 14th Edition. With Additional Notes, and a Summary of Ecclesiastical History. By HENRY STREBBING, D.D., Author of "A History of the Church of Christ, from the Confession of Augsburg," &c. &c. 2 vols. 8vo. 21s. cloth.

TOMLINS.—A POPULAR LAW DICTIONARY;

Familiarly explaining the Terms and Nature of English Law; adapted to the comprehension of persons not educated for the legal profession, and affording information peculiarly useful to Magistrates, Merchants, Parochial Officers, and others. By THOMAS EDLYNE TOMLINS, Attorney and Solicitor. 1 thick vol. post 8vo. 18s. cloth.

. The whole work has been revised by a Barrister.

TOOKE.—A HISTORY OF PRICES;

With reference to the Causes of their principal Variations, from 1792 to the Present Time. Preceded by a Sketch of the History of the Corn Trade in the last Two Centuries. By THOMAS TOOKE, Esq. F.R.S. 2 vols. 8vo. £1. 16s. cloth.

(A Continuation of the Above.)

AN ACCOUNT OF PRICES and of the State of the CIRCULATION in 1838 and 1839; with Remarks on the Corn Laws, and on proposed Alterations in our Banking System. 8vo. 12s. cloth.

TRANSACTIONS OF THE GEOLOGICAL SOCIETY OF LONDON. Second Series. Vol. 7, Part I. 4to. with coloured Maps, 4s. 6d.; Vol. 7, Part II. 4s.**TRANSACTIONS OF THE ENTOMOLOGICAL SOCIETY.**

8vo. The last part published is Part I of Vol. 4, 8vo. with Plates, 6s.

TRANSACTIONS OF THE ZOOLOGICAL SOCIETY OF LONDON. 4to. The last part published is Part 3, Vol. 3, with Plates, 19s. 6d. coloured, and 12s. plain.**TRANSACTIONS OF THE INSTITUTION OF CIVIL**

Engineers, 4to. Vol. II. with Twenty-three finely engraved Plates, 28s. cloth.

Vol. III. with Nineteen finely engraved Plates, £2. 12s. 6d. cloth.

TRANSACTIONS OF THE ROYAL INSTITUTE OF BRITISH ARCHITECTS OF LONDON: consisting of a series of Papers on "Antiquities," and "Construction." By R. Willis, M.A. F.R.S. &c.; Ambrose Poynter; Herr Hallmann, of Hanover; Dr. Faraday; Mr. Bracebridge; Herr Beuth, of Berlin; Joseph Gwilt, F.S.A. F.A.S.; Mr. C. H. Smith; Mr. C. Fowler, Hon. Sec.; Mr. W. A. Nicholson, of Lincoln; and Mr. J. P. Papworth. Vol. 1. Part 2, 4to. with numerous lithographic and woodcut illustrations, 24s. cloth.
. Part 1, Vol. 1. uniform with the above, 16s. cloth.

TRANSACTIONS OF THE LINNEAN SOCIETY OF LONDON.
The last part published is Part 3, Vol. XIX. 4to. with Plates, 40s.

TURNER.—THE HISTORY OF ENGLAND,

From the Earliest Period to the Death of Elizabeth. By SHARON TURNER, Esq. F.A.S. R.A.S.L. 12 vols. 8vo. £8. 3s. cloth.

Or four separate portions, as follow:—

THE HISTORY OF THE ANGLO-SAXONS; comprising the History of England from the Earliest Period to the Norman Conquest. 6th Edition. 3 vols. 8vo. £2. 5s. boards.

THE HISTORY OF ENGLAND during the MIDDLE AGES; comprising the Reigns from William the Conqueror to the Accession of Henry VIII., and also the History of the Literature, Religion, Poetry, and Progress of the Reformation and of the Language during that period. 3d Edition. 5 vols. 8vo. £3. boards.

THE HISTORY OF THE REIGN OF HENRY VIII.; comprising the Political History of the commencement of the English Reformation: being the First Part of the Modern History of England. 3d Edition. 2 vols. 8vo. 26s. boards.

THE HISTORY OF THE REIGNS OF EDWARD VI., MARY, and ELIZABETH; being the Second Part of the Modern History of England. 3d Edition. 2 vols. 8vo. 32s. boards.

TURNER (SHARON).—RICHARD III.: A POEM.

By SHARON TURNER, Esq. F.S.A. and R.A.S.L. Author of "The History of the Anglo-Saxons," "The Sacred History of the World," &c. Fcp. 8vo. 7s. 6d. cloth.

TURNER.—THE SACRED HISTORY OF THE WORLD,

Philosophically considered. By SHARON TURNER, F.S.A. R.A.S.L. New Edit. 3vls. 8vo. 42s. cl.

Vol. 1 considers the Creation and System of the Earth, and of its Vegetable and Animal Races and Material Laws, and Formation of Mankind.

Vol. 2, the Divine Economy in its special Relation to Mankind, and in the Deluge, and the History of Human Affairs;

Vol. 3, the Provisions for the Perpetuation and Support of the Human Race, the Divine System of our Social Combinations, and the Supernatural History of the World.

TURNER.—A TREATISE ON THE FOOT OF THE HORSE,

And a New System of Shoeing, by one-sided nailing; and on the Nature, Origin, and Symptoms of the Navicular Joint Lameness, with Preventive and Curative Treatment. By JAMES TURNER, M.R.V.C. Royal 8vo. 7s. 6d. boards.

TURTON'S (DR.) MANUAL OF THE LAND AND FRESH-WATER SHELLS OF THE BRITISH ISLANDS. A New Edition, thoroughly revised and with considerable Additions. By JOHN EDWARD GRAY, Keeper of the Zoological Collection in the British Museum. Post 8vo. with Woodcuts, and 12 Coloured Plates 15s. cloth.

UNCLE PETER.—UNCLE PETER'S FAIRY TALES.

The First Story, containing the History and Adventures of Little Mary, Queen of the great Island of Brakarakakaka. By UNCLE PETER, F.R.L. M.M. T.T. F.A.S. Q.Q. X.Y.Z. &c. &c. Fcp. 8vo. 5s. 6d. cloth.

URE.—DICTIONARY OF ARTS, MANUFACTURES, & MINES;

Containing a clear Exposition of their Principles and Practice. By ANDREW URE, M.D. F.R.S. M.G.S. M.A.S. Lond.; M. Acad. N.L. Philad.; S. Ph. Soc. N. Germ. Hanov.; Mulii. &c. &c. 3d Edition, corrected. 8vo. illustrated with 1240 Engravings on Wood, 50s. cloth.

URE.—RECENT IMPROVEMENTS IN ARTS, MANUFACTURES, AND MINES; being the 2d Edition of a Supplement to the 3d Edition of his Dictionary.

By ANDREW URE, M.D. F.R.S. &c. 8vo. with numerous wood Engravings, 14s. cloth.

VON ORLICH (CAPT.)—TRAVELS IN INDIA;

Including Scinde and the Punjab, in 1842 and 1843. By CAPT. LEOPOLD VON ORLICH. Translated from the German, by H. EVANS LLOYD, Esq. 2 vols. 8vo. with coloured Frontispieces, and numerous Illustrations on Wood, 25s. cloth.

WALKER (GEO.)—CHESS STUDIES;

Comprising One Thousand Games of Chess, as really played by the first Chess Players; forming a complete Encyclopedia of Reference, and presenting the greatest Collection extant of fine specimens of strategy in every stage of the Game. Selected and arranged by GEORGE WALKER, Author of "Chess made Easy," "A New Treatise on Chess," &c. 8vo. 10s. 6d. sewed.

WATERTON.—ESSAYS ON NATURAL HISTORY,

Chiefly Ornithology. By CHARLES WATERTON, Esq., Author of "Wanderings in South America." With an Autobiography of the Author, and a View of Walton Hall. Sixth Edition, fcp. 8vo. 8s. cloth.

SECOND SERIES. With Continuation of Mr. WATERTON'S Autobiography. 2d Edition, fcp. 8vo. with Vignette by T. Creswick, A.R.A. 6s. 6d. cloth.

WARDLAW.—DISCOURSES ON THE PRINCIPAL POINTS OF THE SOCINIAN CONTROVERSY—the Unity of God, and the Trinity of Persons in the Godhead; the Supreme Divinity of Jesus Christ; the Doctrine of the Atonement; the Christian Character, &c. By RALPH WARDLAW, D.D. 5th Edition, 8vo. 15s. cloth.

WATTS (A. A.)—LYRICS OF THE HEART,

And other Poems. By ALARIC A. WATTS. Illustrated by a Series of Engravings from the most celebrated works of modern Painters, executed in the most finished style of Art. Square crown 8vo. £1. 1s.; proof impressions, £3. 3s. [In November.]

WEBSTER.—AN ENCYCLOPÆDIA OF DOMESTIC ECONOMY;

Comprising such subjects as are most immediately connected with Housekeeping: as, The Construction of Domestic Edifices, with the modes of Warming, Ventilating, and Lighting them—A description of the various articles of Furniture, with the nature of their Materials—Duties of Servants—A general account of the Animal and Vegetable Substances used as Food, and the methods of preserving and preparing them by Cooking—Making Bread—The Chemical Nature and the Preparation of all kinds of Fermented Liquors used as Beverage—Materials employed in Dress and the Toilette—Business of the Laundry—Description of the various Wheel Carriages—Preservation of Health—Domestic Medicine, &c. &c. By THOMAS WEBSTER, F.G.S. &c.; assisted by the late Mrs. Parkee, Author of "Domestic Duties." 1 large vol. 8vo. illustrated with nearly 1000 Woodcuts, 50s. cloth.

WEIL (DR.)—THE BIBLE, THE KORAN, AND THE TALMUD;

or, Biblical Legends of the Mahometans and Hebrews, from Arabic and Hebrew Sources. By Dr. WEIL, of Heidelberg. Translated, with Notes, by the Rev. H. DOUGLAS, A.M. Fcp. 8vo. [Just ready.]

WELSFORD (HENRY).—ON THE ORIGIN AND RAMIFICATIONS OF THE ENGLISH LANGUAGE; preceded by an Inquiry into the Primitive Seats, Early Migrations, and Final Settlements, of the principal European Nations. By HENRY WELSFORD. 8vo. 10s. 6d. cloth.

WHITE'S COMPENDIUM OF THE VETERINARY ART;

Containing Plain and Concise Observations on the Construction and Management of the Stable, &c. 17th Edition, entirely reconstructed, with considerable Additions and Alterations, bringing the work up to the present state of Veterinary Science. By W. C. SPOONER, Veterinary Surgeon, &c. &c. 8vo. with coloured Plate, 16s. cloth.

WHITE'S COMPENDIUM OF CATTLE MEDICINE;

Or, Practical Observations on the Disorders of Cattle and other Domestic Animals, except the Horse. 6th Edition, re-arranged, with copious Additions and Notes, by W. C. SPOONER, Vet. Surgeon, Author of a "Treatise on the Influenza," &c. 8vo. 9s. cloth.

WIGAN (DR. A. L.)—THE DUALITY OF THE MIND,

Proved by the Structure, Functions, and Diseases of the Brain, and by the Phenomena of Mental Derangement; and shewn to be essential to Moral Responsibility. With an Appendix:—1. On the Influence of Religion on Insanity; 2. Conjectures on the Nature of the Mental Operations; 3. On the Management of Lunatic Asylums. By A. L. WIGAN, M.D. 8vo. 12s. cl.

WILBERFORCE (W.)—A PRACTICAL VIEW OF THE PRE-VAILING RELIGIOUS SYSTEMS OF PROFESSED CHRISTIANS, in the Higher and Middle Classes in this Country, contrasted with Real Christianity. By WM. WILBERFORCE,

Esq. M.P. for the county of York. 17th Edition. 8vo. 8s. boards.

. Nineteenth Edition. 12mo. 4s. 6d. boards.

WILKINSON.—THE ENGINES OF WAR, &c.

Being a History of Ancient and Modern Projectile Instruments and Engines of Warfare and Sporting; including the Manufacture of Fire-Arms, the History and Manufacture of Gunpowder, of Swords, and of the cause of the Damascus Figure in Sword Blades, with some Observations of Bronze, &c. By H. WILKINSON, M.R.A.S. 8vo. 9s. cloth.

WILLIS (N. P.)—DASHES AT LIFE WITH A FREE PENCIL.

By N. P. WILLIS, Esq., Author of "Pencilings by the Way," "Inklings of Adventure," &c. 3 vols. post 8vo. 31s. 6d. boards.

"An exceedingly amusing book,—dashed off with the freest of pencils."—BELL'S MESSENGER.

WILLOUGHBY (LADY).—A DIARY,

Purporting to be by the LADY WILLOUGHBY, of the Reign of Charles I.; embracing some Passages of her Domestic History from 1635 to 1648. 3d Edition. Square fcp. 8vo. 8s. boards; or 18s. bound in morocco by Hayday.

. This volume is printed and bound in the style of the period to which The Diary refers.

"The great charm of the book, which makes it almost impossible to lay it aside until wholly perused, is its beautiful simplicity, united to the most touching pathos, ever and anon relieved by little notices of household cares, and sweet pictures of domestic felicity."—SCOTSMAN.

ZUMPT (PROF.)—A GRAMMAR OF THE LATIN LANGUAGE.

By C. G. ZUMPT, Ph. D. Professor in the University, and Member of the Royal Academy of Berlin. Translated from the Ninth Edition of the original, and adapted to the use of English Students, by LEONHARD SCHMITZ, Ph. D.; late of the University of Bonn; with numerous additions and corrections by the Author. 8vo. 14s. cloth.

"Thus, beyond all question, is the work of Dr. Schmitz henceforward the authorised version of Professor Zumpt's Grammar; a book which deserves its great celebrity, and the high esteem in which it is held by the best scholars." EXAMINER.

